

American Fork City

State of Utah

Adopted Budget

Fiscal Year 2012-13



Prepared by:

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American Fork City Elected Officials



Mayor
James H. Hadfield



Councilman
Rob Shelton



Councilperson
Heidi Rodeback



Mayor Pro-tem
Clark Taylor



Councilman
Brad Frost



Councilman
Dale Gunther

Appointed Officials

City Administrator	D. Craig Whitehead
City Treasurer	Melanie Marsh
City Recorder	Richard Colborn
Chief of Police	Lance Call
Fire Chief	Kriss Garcia
City Attorney (Civil)	Kasey Wright
Civil Attorney (Criminal)	Tucker Hansen



AMERICAN FORK CITY Organizational Chart

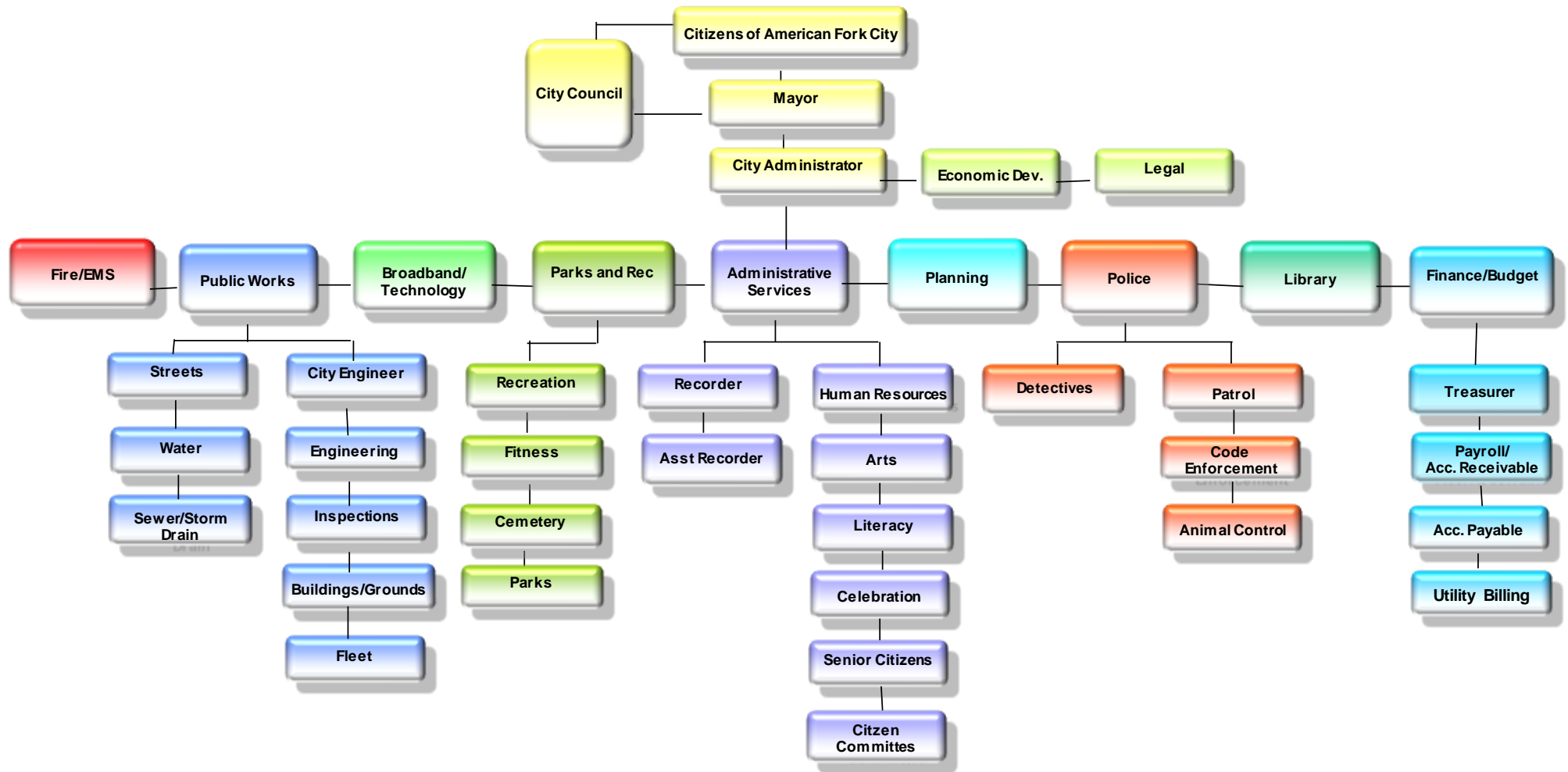


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Budget Message



April 27, 2012

Mayor James H. Hadfield
City Council Members
City of American Fork, Utah

Dear Mayor and City Council Members,

While the City of American Fork is experiencing some very positive things, such as increasing sales tax revenues (up 4.9% through the 3rd Quarter), increased property tax collections, and some melting of the fiscal glacier that has been our economy, this budget year, like past budget years, has been difficult to balance. American Fork, like many of our sister-communities, continues to experience increasing costs that outpace our revenues.

This year, we have proposed an unprecedented step. We are asking our employees to help contribute to their health insurance, even at a time when we can't provide them a cost-of-living increase. This will, unfortunately, decreasing their net benefit package. The amount of requested contribution, while seen as a "bump-in-the-road" to some, will have a very significant impact on other City employee families, and it is difficult that we have had to take this step.

Departments requested, overall, conservative maintenance level budgets, expecting to continue current programs and services. We could not, however, meet all their requests due to the increasing costs of providing the same services; these increases include costs of building maintenance, costs of vehicle operations, and costs of employee benefits. Some significant requests that we eliminated to balance this proposed budget without a tax increase included equipment replacement, capital expenditures for infrastructure, and as said before, employee benefits.

The City fund balance has long-been a pressing concern. Through the years, we have tried to increase the fund balance to protect the City in case of emergencies, unexpected expenditure needs, and current appropriations to balance the annual budget. We have set a goal to maintain a fund balance at fifteen percent. This year, however, in order to balance the budget, we needed to again appropriate a considerable amount of fund reserves. As City staff, we are concerned that many do not understand the seriousness of our current low fund balance, and the importance of maintaining a sufficient level of reserves; fiscal responsibility dictates that

we have adequate protection for the City in the form of a financial cushion for unforeseen circumstances, just as households and businesses must maintain. We are at a critical level of fund balance. We cannot continue into the future with this level of reserves and be fiscally sound.

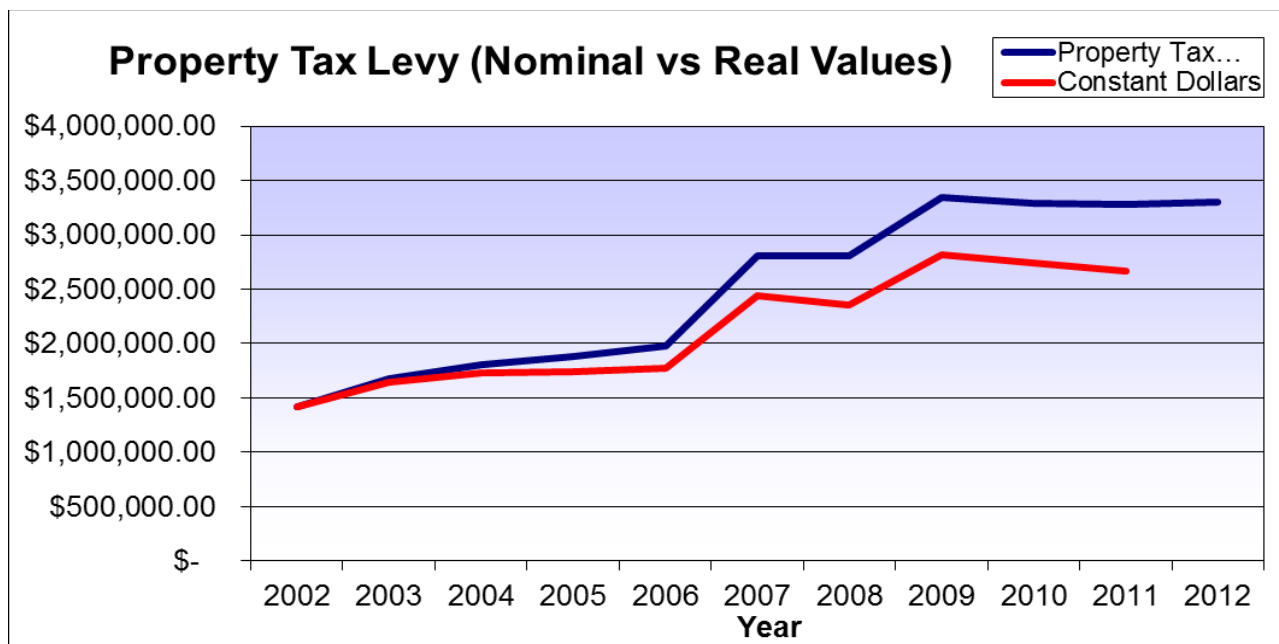
This proposed budget equals \$45,516,300, an increase of 1.34%; the General Fund budget is \$19,164,400, an increase of 2.27%.

As noted earlier, the City is anticipating some growth in revenues: building permits, sales tax and a lower rate of delinquent property tax payments. The economy, however, still appears too fragile to anticipate any significant increases in revenues. Also, we follow one of the main tenants of accounting and municipal management: conservative projections. The risk of liberal projections puts the City in an untenable position when trying to protect its' citizens' interests.

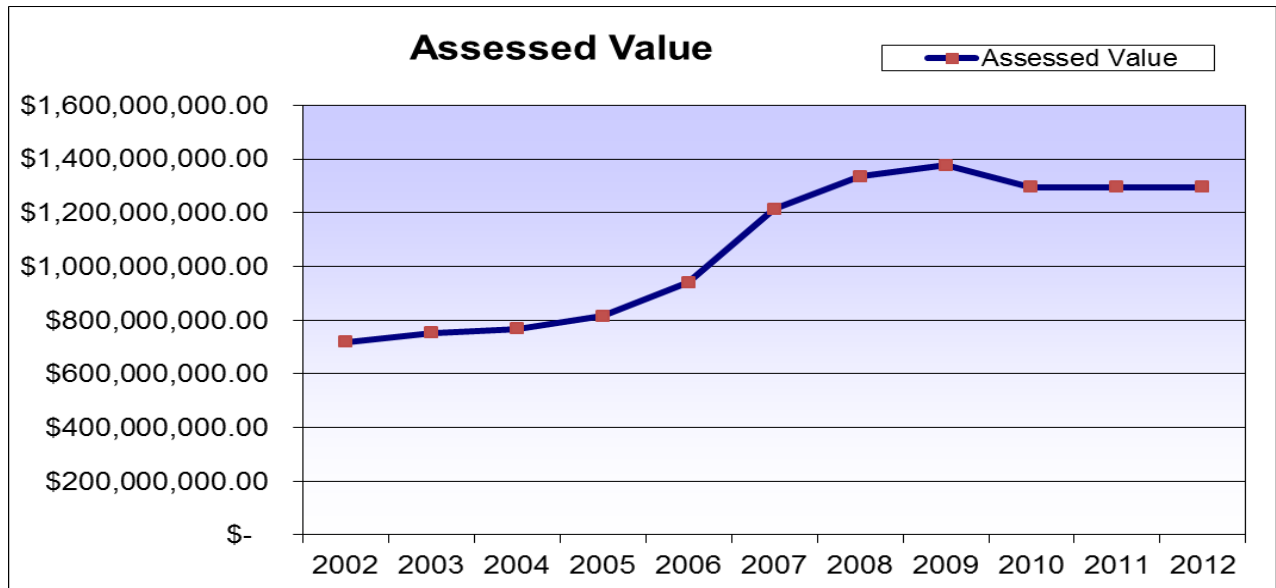
Highlights of some events that have created a significant impact on the budget include the following:

Tax Levies and Fees

Property Tax. It is the goal of the City to adopt assessed certified tax rates. The City Council is sensitive to the plight of their constituents in this difficult economy and do not want to place any un-due burden on them. Property tax revenue, however, has not kept pace with inflation as noted in the chart below. The amount we raise, the tax levy, has been decreasing, in constant dollars, since 2009, while our cost to provide services continues to rise, as mentioned earlier.



The second chart below shows how the City's total assessed value has changed since 2002. The graph line parallels the graph lines in the previous chart; as assessed value increased, so did the levy. The assessed value actually decreased in 2009 and has seen no growth since then.



Water Rates. The City contracted with Bowen, Collins & Associates to conduct an analysis of the culinary and secondary irrigation revenues. Their analysis determined that in order to meet debt service requirements and maintain the culinary and secondary water infrastructure, it would be necessary to adjust water and culinary water rates. The rates proposed will require a 14.2% increase the first year with a decreasing schedule of increases in subsequent years.

Citizens, in a public election, agreed to accept the financial risk of the construction of a secondary irrigation system. Because projected revenues in the area of impact fees, have not kept pace with what has been necessary to meet expenses for the secondary system, it has become necessary to review the sources of revenue necessary to meet debt service obligations for the secondary irrigation system.

Impact Fees. Of concern to the City and to contractors within the City has been the issue of impact fees. The City has issued a request for proposal for firms to compete for the opportunity to prepare an impact fee analysis for the City. Once the analysis is complete, the City Council will review the suggested impact fees for action. The current impact fees will remain in effect until the Council votes to change the fees.

Core Services

We prepared this budget with a goal of maintaining the City's core services without raising property taxes. Our aging capital equipment continues to make it difficult to meet our expectation of an excellent level of service. Employees are working with equipment that has exceeded their expected useful lives. They do, however, continue to work diligently to meet our customer's needs with the resources they have.

Some of the factors that continue to be a challenge for the City include: increased criminal activity, increasing park acreage being added in connection with State improvements, and increasing attention to the maintenance of City infrastructure. We cannot afford to continue to

defer critical equipment and replace needed infrastructure as we have done in the past. Our customers expect a high level of service, but we can only provide that if we have the necessary tools and resources.

Personnel Services

Personnel levels for the 2012-13 budget year are consistent with the previous budget. Increases, however, in maintaining adopted wage ranges, and the increasing cost of benefits and labor needed to maintain City facilities have increased the City wage and benefit costs.

The Council has set public safety as a top priority. The police department is currently at full-strength. The Fire Chief has expressed concern that additional staffing in the fire department is necessary to fully optimize the department's performance. Without any increases in General Fund revenue, however, these expenditure requests could not be met.

Also, through attrition, the City has eliminated one full-time position to help balance the budget.

Fire / Rescue Services

The City continues to anticipate the arrival of a new fire truck which is being financed in the current and future budgets, along with two new ambulances. The purchase of the ambulances two years ago has allowed our emergency services personnel to significantly decrease response time to emergencies, as well as increasing revenue from medical transports. In addition, it has opened the doors for new training and medical treatment opportunities, which the new paramedic program has supported.

The new fire truck will replace the City's oldest engine, which is about thirty years old.

Public Works

Streets We continue to place a high priority on street rehabilitation and maintenance. City streets have deteriorated due to extreme weather conditions, a high average age, and street cuts from required repairs to sewer and water infrastructure.

A few years ago, the City Council adopted a one-time increase in property taxes in order to increase our street rehabilitation activity. This tax increase provides \$500,000 annually for improvements to the road system. We need, however, a significant increase in funding for streets if we are to improve and maintain them to an acceptable level.

Major street projects include the construction of 900 West. This project is being funded as a pass-through reimbursement through Utah County. The project is expected to be complete in future budget years.

Water/Sewer Services A review by the federal environmental agency required American Fork City to provide a salt-dome to prevent salt and other chemicals from leaching into the water or ground. The initial cost of the salt dome has been funded in the 2012-13 Water/Sewer fund.

Police Services

The Police Department has developed a new “Advanced Police Officer” position in order to retain our trained and experienced officers. By implementing the Advanced Police Officer level, which increases an officer’s pay, we will keep our trained officers and increase the average years of experience of our officers on patrol.

Police Officers will need to pass a test, with evidence of proficiency, before being advanced to the level of Advanced Officer.

Last year, through a capital lease program, the City was able to replace nine aging police vehicles. The City will pay-off those vehicles through the 2012-13 budget allocation.

Strategic Planning

The City has many long-range needs, and we plan to further develop a strategic program to establish priorities and address them in a fiscally responsible manner. We have identified a few of these as outlined below:

- Replacing aging infrastructure and funding water, sewer, storm drain and road maintenance needs.
- Building a Salt Dome and other Environmental Protection Agency storm water mandates.
- Repairing and replacing aging sidewalks, and adding new sidewalks.
- Completing current parks and replacing aging equipment.
- Acquiring Cemetery property.
- Funding the Downtown Vision plan.
- Analyzing the rising cost of providing Fitness Center and Recreational activities.
- Increasing technology capabilities with an on-going plan for replacement and improvements.

Summary

I am pleased that, unlike many communities in Utah and across the nation, we will be able to sustain a reasonable service delivery program for FY 2012-13. As always, we look forward to assisting you in your review of this proposed budget, and welcome any questions or concerns that may arise from your review. We strive to meet the municipal service needs of the community, and to keep American Fork a great place to work, live, and play.

Sincerely,

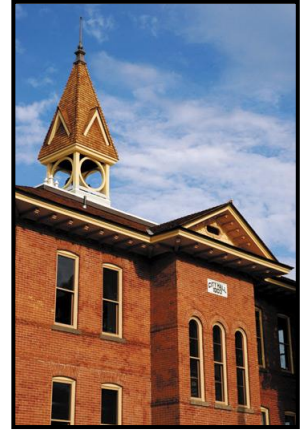


D. Craig Whitehead
City Administrator

Community Profile

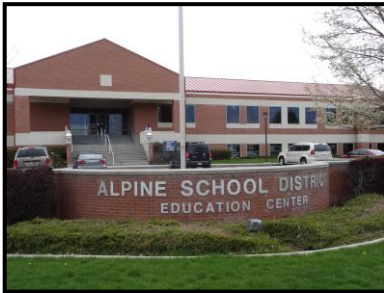
American Fork City, incorporated in 1853 covers an area of approximately 9.09 square miles. American Fork lies in the northern portion of Utah County, between two of the State's largest population areas, Salt Lake City (approximately 28 miles north) and Provo City (approximately 12 miles south).

Interstate 15, US Highway 89 and State Highway 74 all intersect the City. The intersection of the community by these various State and Federal roads creates unique challenges as the City plans for future growth. The issue becomes one of trying to attract economic options and structures in conjunction with the community transit routes, when hampered by the interaction necessary with State and Federal entities to accomplish these goals.



Educational Institutions

Students in American Fork City have available to them several institutes of higher learning located in-state. These include: Brigham Young University, Utah Valley State University, University of Utah, Utah State University, Utah Technical College, Provo College and several career-specific institutions.



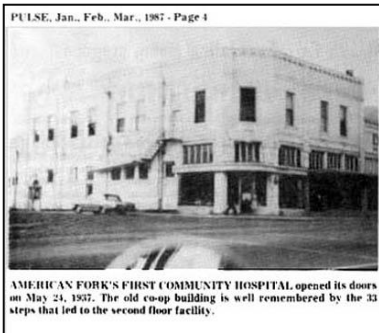
Alpine School district is located in American Fork and American Fork City takes special pride in its' own American Fork High School.

American Fork High School Band has traveled extensively and represents the City in many musical performances, most recently the Rose Bowl Parade of 2012.



Medical Institutions

American Fork Hospital, a division of IHC (Intermountain Health Care) is located within the City limits. American Fork Hospital utilizes technological advances, a highly skilled staff and compassionate workforce all dedicated to health and wellness. The American Fork Hospital is well-known for its cancer-treatment program, heart services, birth plans and other health-related matters.



American Fork Hospital has been located in the City since 1937. The current hospital is a 205,000 square foot facility with state-of-the art medical technology, 117 beds and a medical staff of more than 200 physicians, representing 30 specialties.

<http://intermountainhealthcare.org/hospitals/americanfork/Pages/home.aspx>



It has been recently reported by the Daily Herald, that American Fork Hospital has just been named to the top 100 hospitals in the Nation for the sixth time.

In addition to the hospital, American Fork has several medical clinics, and the City has become a major centralized medical provider for Northern Utah County.

Economic Profile

The latest census shows that the population of American Fork is approximately 26,000 citizens. Demographics provided by EDCU (Economic Development Corporation of Utah) and the United States Census 2005-2009 American Community Surveys show the following data:

Subject	2000		2009		Change
	Number	Percent	Estimate	Percent	
Total population	21,941	100	26,627	100	4,686
SEX AND AGE					0
Male	10,970	50.00%	12,948	48.60%	1,978
Female	10,971	50.00%	13,679	51.40%	2,708
Under 5 years	2,648	12.10%	3,013	11.30%	365
5 to 9 years	2,370	10.80%	3,115	11.70%	745
10 to 14 years	2,141	9.80%	2,270	8.50%	129
15 to 19 years	1,993	9.10%	2,114	7.90%	121
20 to 24 years	1,862	8.50%	2,216	8.30%	354
25 to 34 years	3,249	14.80%	3,639	13.70%	390
35 to 44 years	2,813	12.80%	3,137	11.80%	324
45 to 54 years	1,986	9.10%	2,792	10.50%	806
55 to 59 years	664	3.00%	1,103	4.10%	439
60 to 64 years	501	2.30%	1,029	3.90%	528
65 to 74 years	880	4.00%	1,076	4.00%	196
75 to 84 years	596	2.70%	833	3.10%	237
85 years and over	238	1.10%	290	1.10%	52
Median age (years)	24.9	(X)	26.3	(X)	1
18 years and over	13,533	61.70%	16,810	63.10%	3,277
Male	6,628	30.20%	7,999	47.60%	1,371
Female	6,905	31.50%	8,811	52.40%	1,906
21 years and over	12,431	56.70%	15,487	58.20%	3,056
62 years and over	2,020	9.20%	2,704	10.20%	684
65 years and over	1,714	7.80%	2,199	8.30%	485
Male	742	43.29%	1,006	45.70%	264
Female	972	56.71%	1,193	54.30%	221
RACE					
One race	21,642	98.60%	26,189	98.40%	4,547
White	20,896	96.55%	25,211	94.70%	4,315
Black or African American	35	2.00%	80	0.30%	45
American Indian and Alaska Native	92	4.00%	113	0.40%	21
Asian	143	7.00%	71	0.30%	-72
Native Hawaiian	17	1.00%	0	0.00%	-17
Hispanic or Latino (of any race)	1,011	4.60%	1,615	6.10%	604

Households by Income			
	1990	2000	2010 Est
\$0 - \$15,000	794	380	340
\$15,000 - \$24,999	833	481	447
\$25,000 - \$34,999	829	715	667
\$35,000 - \$49,999	930	1,039	1,003
\$50,000 - \$74,999	444	1,473	1,861
\$75,000 - \$99,999	194	768	1,377
\$100,000 - \$149,999	29	441	987
\$150,000 +	8	188	449
Average Hhld Income	\$33,201	\$59,061	\$76,156
Median Hhld Income	\$29,657	\$51,915	\$64,513
Per Capita Income	\$8,738	\$15,478	\$20,147

Employment and Business			
	1990	2000	2010 Est
Age 16 + Population	9,876	13,789	19,746
In Labor Force	6,422	9,220	13,088
Employed	5,994	8,754	12,374
Unemployed	386	454	680
In Armed Forces	53	13	34
Not In Labor Force	3,454	4,569	6,658
Number of Employees			14,048
Number of Estblsmnts.			999
Emp in Blue Collar		3,630	
Emp in White Collar		5,124	

Housing Units			
	1990	2000	2010 Est
Total Housing Units	4,220	5,636	7,343
Owner Occupied	3,069	4,225	5,595
Renter Occupied	999	1,261	1,535
Vacant	152	151	213

Educational Attainment			
	1990	2000	2010 Est
Age 25+ Population	7,653	10,458	16,086
Grade K - 8	504	110	457
Grade 9 - 12	717	814	853
High School Graduate	2,129	2,297	3,320
Some College, No	2,046	3,084	4,346
Associates Degree	714	928	1,749
Bachelor's Degree	1,131	1,975	3,529
Graduate Degree	409	1,012	1,832
No Schooling		238	

Tourism

Areas of interest for tourists include American Fork Canyon and Timpanogos Cave. For City-located entertainment, two movie theaters are located within the City limits.

For a cultural experience, American Fork City's arts council offers several opportunities, including the Wasatch Winds, the American Fork Symphony, the American Fork Community Theater, and the Timpanogos Chorale; many organizational presentations are performed at the beautiful Quail Cove Amphitheater.

For a historic look at the City, the Daughters of Utah Pioneers have created a museum displaying several artifacts in two original cabins of City settlers. The cabins have been furnished such that patrons can get a first-hand look at how life would have been in American Fork during settlement days.

For those with an athletic interest, American Fork is located about 30 miles north or south of major ski resorts. Also, within easy driving-distance is the American Fork Boat Harbor which is a gateway to Utah Lake; on which boating, water skiing and picnicking is available.



Regional Shopping Destination

American Fork City participated in two regional shopping destination areas: The Meadows and the Alpine Valley Special Improvement Areas. These developments hold a variety of retail opportunities including eateries, clothing, hardware, office supplies and much more.

The City is proud to have many auto dealerships and the City is in full support for the many varieties of small-business vendors throughout the City.

Historic Main Street offers several original shopping opportunities that range from eateries to bicycle shops.



Industrial

American Fork City has many industrial-related companies including a major pharmaceutical developer, a major bottling company, candy manufacturers, dietary producers, and a number of high-tech manufacturing operations in the City.

Targeted Redevelopment Areas

American Fork City participates in three RDAs (Redevelopment areas), one EDA (Economic development Area) and two SIDs (Special improvement districts).

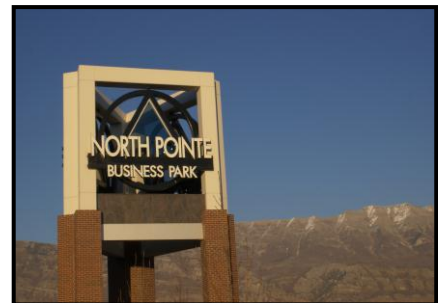
RDAs. The purpose of the RDA is to use tax dollars to pay debt for improvements to property. American Fork only allows RDAs to finance improvements to public property (conservative expenditures that are not used on private property). Improvements to the RDA areas can include drainage, sewer and landscaping in public right-of way or easements.

The City's RDAs consist of the North Business Park, located in the old Wal-Mart area, the East Side RDA, which is the O'Reilly Auto Parts area, and the West side RDA, which is in the Chick-Fillet area.

The property tax revenue from the City's three RDAs is set to continue until: 2019 for the North Valley Business Park RDA, 2016 for the West Side RDA and 2018 for the East Main RDA.

A State legislative act made it possible for the City to use excess RDA funds for cultural, or Recreational funding which enabled the City to bond for several improvements including the skate park, the fitness center, the boat harbor, and re-modeling of the Historic City Hall for arts and public purposes (U.C.A. 17B-4-1003).

Debt service on the RDA funded projects will continue until 2019. Because the City begins losing RDA revenues in 2016, as the RDA districts expire, it is the intent of the City to reserve-fund some RDA tax proceeds to meet future RDA bond obligations.



Economic Development Agencies (EDAs) EDAs are agencies where the tax is from non-retail (Business Park) areas. American Fork City's EDA is on the site of an old egg farm. The EDA agreement was designed to compensate the developers for infrastructure costs. In return, the developers obligated themselves to bring new jobs and property-tax assessable buildings to the area.

In addition to financing infrastructure, EDA precedes help in funding low-income housing area projects throughout the City.

Special Improvement Districts (SIDs) The City's SIDs were created to construct the infrastructure for two major shopping centers; the Meadows and Alpine Valley. The significant benefits of the City's participation can be seen graphically in the sales tax section of this budget. City-financed debt associated with the special improvement districts was retired during the 2012-13 budget year.

Budget Summary

In analyzing the revenues/Expenditures of the City, it is often helpful to see a consolidated budget. The following documents are in-congregate to see the entire workings of the City at-a-glance.

American Fork City Combined Fund Summary FYE June 30, 2013

Account Description	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Revenues						
Taxes						
Property Taxes	\$3,821,481	\$4,596,085	\$4,854,416	\$4,752,400	\$4,723,669	\$4,754,000
Sales Tax	\$6,041,850	\$4,935,413	\$5,095,374	\$5,200,000	\$5,340,542	\$5,400,000
Other Taxes	\$2,449,553	\$2,573,845	\$2,512,830	\$2,276,000	\$2,342,233	\$2,356,300
Total	\$12,312,884	\$12,105,343	\$12,462,620	\$12,228,400	\$12,406,444	\$12,510,300
Licenses and Permits						
Licenses and Permits	\$462,946	\$246,687	\$395,073	\$329,300	\$362,784	\$384,000
Total	\$462,946	\$246,687	\$395,073	\$329,300	\$362,784	\$384,000
Intergovernmental Revenues						
Grants	\$57,654	\$49,883	\$201,059	\$97,000	\$85,729	\$268,800
Road Fund Allotment	852,507	784,824	837,272	825,000	859,118	840,000
State Liquor Allotment	29,955	32,782	32,929	33,000	28,691	33,000
Other Revenues	-	-	-	-	-	-
Total	\$940,116	\$867,489	\$1,071,260	\$955,000	\$973,538	\$1,141,800
Charges for Services						
Fire Protection Agreement	\$6,736	\$8,989	\$11,020	\$6,800	\$4,718	\$6,800
Ambulance Fees	617,712	663,059	1,135,598	1,106,000	1,122,455	1,140,000
Overhead Allocations	861,000	861,000	861,000	861,000	861,000	1,068,000
Garbage Collection	957,294	1,169,726	1,145,471	1,146,200	1,153,017	1,153,400
Water Sales	2,550,846	2,974,057	2,504,513	2,400,000	2,644,091	3,028,500
Sewer Sales	2,426,065	2,846,165	4,319,004	4,051,900	4,599,007	4,599,000
Storm Drain Sales	546,283	546,647	725,766	550,000	832,249	830,500
Secondary Irrigation	188,141	958,048	1,505,077	1,500,000	1,531,324	1,753,400
CUP	489,926	493,327	645,352	644,200	651,541	651,600
Hook-up Fees	21,674	73,405	60,623	76,500	56,580	60,500
Fitness Admissions	832,536	790,850	771,302	808,000	847,476	810,000
Internet	3,751	56,757	46,230	9,000	(20,921)	12,000
Cemetery Care	20,735	13,105	22,385	11,300	5,547	11,300
Total	\$9,522,699	\$11,455,135	\$13,753,341	\$13,170,900	\$14,288,084	\$15,125,000
Lease Payments and Other Fees						
State Police Contract	\$31,948	\$27,330	\$39,660	\$31,500	\$25,668	-
Other Police Contracts	290,251	393,492	303,371	373,800	373,800	390,800
Boat Harbor Fees	76,204	83,583	64,114	96,900	48,781	80,000
Park Fees	23,280	24,575	23,345	26,000	13,274	27,500
Interlocal Contributions	142,598	134,004	35,518	-	-	-
Recreation Fees	295,216	340,107	353,316	301,100	390,867	354,000
Library Fees	106,620	59,915	52,330	49,400	52,664	33,400
Senior Citizen Fees	8,402	9,075	9,176	9,400	8,404	9,100
Fire Fees	-	-	41,280	56,000	400	42,000
Utility Late Fees	92,039	104,050	125,861	109,500	127,780	121,300
Transaction Fees	3,662	-	2	-	-	-
Cemetery Fees	118,180	91,785	92,029	103,500	88,106	106,900
Fines and Forfeitures	462,679	498,160	494,109	514,000	359,542	438,400
Impact Fees	477,908	973,003	1,156,445	872,700	1,137,891	1,166,700
Fiber Lease	202,388	138,815	212,079	269,100	187,317	33,000
State Reimburse & Rent	429,165	437,079	446,729	446,800	447,619	447,700
Total	\$2,760,540	\$3,314,973	\$3,449,364	\$3,259,700	\$3,262,113	\$3,250,800
Miscellaneous Revenues						
Interest Earnings	\$459,500	\$226,995	\$128,452	\$85,400	\$120,008	\$108,500
Sale Surplus Equipment	12,000	78,746	74,791	240,000	395	670,000
Programs	715,268	736,331	808,892	786,700	718,942	831,500
Re-Sale	46,916	30,659	28,490	27,300	24,993	28,100
Planning Fees	139,503	66,732	109,655	88,400	111,850	112,000
Donations	24,171	14,354	13,515	3,000	5,130	2,000
Other Revenue	235,667	536,495	1,694,643	209,500	755,817	1,733,000
Total	\$1,633,025	\$1,690,312	\$2,858,438	\$1,440,300	\$1,737,135	\$3,485,100
Contributions and Transfers						
Transfers-In	\$6,319,104	\$6,726,854	\$6,524,017	\$6,674,800	\$6,293,949	\$3,999,800
Beg Fund Bal Approp.	2,982,858	957,369	1,385,755	6,854,000	739,016	5,601,000
Total	\$9,301,962	\$7,684,223	\$7,909,772	\$13,528,800	\$7,032,965	\$9,600,800
Total Revenues	\$36,934,172	\$37,364,162	\$41,899,868	\$44,912,400	\$40,063,063	\$45,497,800

Expenditures	Actual	Actual	Actual	Current	Estimated	Approved
Account Description	FY 2008	FY 2009	FY 2010	Budget	FY 2011	FY 2012
Admin. and Finance	\$1,091,496	\$997,568	\$1,097,990	\$1,392,800	\$1,316,114	\$1,411,800
Legislative	81,125	108,247	131,800	149,600	149,363	144,000
Legal and Attorney Fees	443,633	397,916	376,245	361,700	377,012	388,700
Executive	109,588	62,344	52,541	81,900	61,356	91,700
Data Processing	125,749	106,582	119,888	161,100	171,154	146,500
Fleet Maintenance	88,107	85,758	88,640	98,000	96,340	98,800
Public Works	194,298	196,686	248,159	263,600	279,314	258,000
Buildings and Grounds	627,587	593,666	668,031	679,800	732,311	703,900
Police	3,323,999	3,379,089	3,668,960	4,088,400	3,864,702	4,471,000
Fire	396,618	326,254	409,057	490,700	457,380	537,600
Ambulance	848,800	1,047,111	1,231,118	1,322,400	1,283,271	1,379,400
Engineering	366,144	326,852	349,767	388,700	372,267	394,100
Streets and Highways	1,283,081	1,555,682	1,464,584	1,512,400	1,471,484	1,611,500
Sanitation	880,920	935,934	1,081,284	1,025,700	921,997	1,085,900
Building Inspection	460,789	348,945	352,871	410,600	373,865	411,900
Parks	694,645	638,869	673,161	742,800	685,302	785,500
Senior Citizen	20,180	17,892	17,975	18,600	20,619	20,900
Boat Harbor	30,903	33,687	23,558	46,600	24,762	49,700
Recreation	533,016	560,140	512,409	501,100	524,083	526,100
Community Committees	5,964	4,050	8,475	21,400	5,627	2,200
Library	647,487	614,044	677,429	727,300	692,310	747,800
Literacy	56,928	59,433	63,043	65,100	66,638	12,100
Cemetery	521,861	487,074	504,157	571,500	572,110	632,800
Planning	375,280	379,801	386,555	420,700	405,644	401,900
Non-Classified	606,359	548,851	215,931	242,100	249,545	221,500
Downtown Development	-	-	13,474	-	-	-
Arts Council	194,359	178,995	189,835	180,200	202,009	215,300
Celebration	169,861	59,413	90,869	151,500	104,052	145,400
Fitness Center	1,788,926	1,807,005	1,800,036	1,840,200	1,849,258	1,861,000
Building Authority	-	100	20	200	107	200
RDA	180,550	669,321	1,096,536	216,400	1,381	226,400
Capital Improvements	1,321,706	732,946	1,677,467	1,865,500	1,618,877	1,997,300
Capital Projects	477,479	72,994	25,274	22,800	64,544	18,400
Meadows SID	-	-	-	-	-	-
Alpine SID	-	-	181,100	-	-	-
Debt Service	6,639,829	4,257,383	5,273,870	7,434,400	7,406,995	5,773,200
Culinary Water	3,269,513	3,426,674	3,989,421	1,986,100	3,577,958	3,863,100
Sewer	2,728,428	3,124,980	3,281,547	3,882,300	2,916,151	4,161,800
Storm Drain	268,770	351,512	208,661	309,700	444,767	696,300
Secondary Irrigation	17,731,784	13,405,028	237,569	226,100	367,672	483,000
Broadband	1,203,692	1,062,509	627,667	878,000	911,235	3,333,600
Perpetual Care	10,673	3,015	2,673	3,400	2,756	3,400
Transfers to Other Funds	7,144,088	7,337,178	7,180,343	7,353,060	6,694,633	4,908,100
Contribute to Fund Bal.	1,945,208	769,074	24,082	2,777,940	568,987	1,276,000
Total Expenditures	\$58,889,423	\$51,070,602	\$40,324,072	\$44,912,400	\$41,905,952	\$45,497,800



A synopsis of City-wide expenditures and revenues is as follows:

American Fork City
Combined Funds
FYE June 30, 2013

	Proposed Budget <u>6/30/2013</u>	Approved Budget <u>6/30/2012</u>	Variance Increase (Decrease)
<u>Revenues:</u>			
General Fund	\$ 19,164,400	\$ 18,739,700	\$ 424,700
Special Revenue Fund	15,500	15,700	(200)
Arts Council	215,300	180,200	35,100
Capital Imp and Equipment	2,385,400	5,418,400	(3,033,000)
Celebration Fund	145,400	151,500	(6,100)
Debt Service	2,429,100	4,744,400	(2,315,300)
Sewer and Water Fund	14,617,200	11,235,000	3,382,200
Broadband System	3,333,600	1,108,000	2,225,600
Fitness Center	1,861,000	1,840,200	20,800
Perpetual Care	14,700	14,700	-
Building Authority	200	200	-
Redevelopment Agency	1,316,000	1,464,400	(148,400)
Total	<u>\$ 45,497,800</u>	<u>\$ 44,912,400</u>	<u>\$ 585,400</u>
<u>Expenditures</u>			
General Fund	\$ 19,164,400	\$ 18,739,700	\$ 424,700
Special Revenue Fund	15,500	15,700	(200)
Arts Council	215,300	180,200	35,100
Capital Imp and Equipment	2,385,400	5,418,400	(3,033,000)
Celebration Fund	145,400	151,500	(6,100)
Debt Service	2,429,100	4,744,400	(2,315,300)
Sewer and Water Fund	14,617,200	11,235,000	3,382,200
Broadband System	3,333,600	1,108,000	2,225,600
Fitness Center	1,861,000	1,840,200	20,800
Perpetual Care	14,700	14,700	-
Building Authority	200	200	-
Redevelopment Agency	1,316,000	1,464,400	(148,400)
Total	<u>\$ 45,497,800</u>	<u>\$ 44,912,400</u>	<u>\$ 585,400</u>

Capital Improvements and Projects

Long-range planning for capital improvements continues to be a priority for the City. Conservative budgetary constraints have meant that the capital replacement program has evolved into a program that addresses the greatest needs first.

It is the intention of the City to annually look at capital expenditures and continue to spread capital improvement funds among multiple departments to try to meet the most urgent needs.

The City has instituted a number of accrual accounts to begin saving funds for future expenditures. These accrual accounts include: the streets accrual, the downtown vision accrual, the vehicle replacement accrual, and the property acquisition accrual.

Major areas targeted by the City for capital improvements include streets, water and sewer infrastructure and City recreational areas.

The threshold for “capital expenditures” has been set at \$5,000. This is the level at which the City will recognize expenditures as a capital asset. For enterprise funds, this means that assets will be booked and depreciated over their useful lives. For governmental funds, depreciation is only recognized in one set of financial statements, the government-wide financial statements.

American Fork City
Schedule of Requested and Budgeted Capital
FYE June 30, 2013

	Approved 2012-13	Requested 2012-13		Approved 2012-13	Requested 2012-13
GENERAL GOVERNMENT			Parks and Recreation (continued)		
Administration			Boat Harbor		
Main Street - Downtown Accrual Fund		\$ 100,000	Boat Harbor property	\$ 53,600	\$ 53,600
Vehicles - 2		60,000	Total Boat Harbor	\$ 53,600	\$ 53,600
IT - Technology			Cemetery		
Computer Upgrades - General Fund	\$ 31,000	31,000	Cemetery Expansion		\$ 100,000
Computer Upgrades - Utilities Fund	2,400	2,400	Grasshopper Mower		15,000
Library			Mini X Lease		6,000
Basement Re-Wire		5,000	Mini X Trailer		6,200
Parking Lot Maintenance		6,000	Pick-up		32,000
Copiers		14,200	Total Cemetery	\$ -	\$ 159,200
Citizens Committees			Fitness Center		
Monument Signs	10,000	10,000	Handicap lift	\$ 5,000	\$ 5,000
Senior Citizens		15,000	Bubble door replacement		14,000
Steel Days			Cardio Equipment		20,000
Steel Days Committee - Float		20,000	Locker Room Remodel		102,000
Arts Center			Racquetball doors		6,400
Arts Panels - Front Runner	15,000	15,000	Weight Equipment		5,000
Storage Unit		5,000	Heat pumps	13,000	13,000
Total General Government	\$ 58,400	\$ 283,600	Total Fitness Center	\$ 18,000	\$ 165,400
FIRE AND RESCUE			Total Parks and Recreation	\$ 90,100	\$ 815,200
Class A Engine	\$ 108,100	\$ 108,100	FOX HOLLOW GOLF COURSE		
Ambulances (2) - Lease	116,400	116,400	Irrigation system	\$ 118,600	\$ 118,600
(5) Portable radios		30,000	Land purchase	13,900	13,900
Burn Structure		6,000	Operations	83,000	83,000
EOC Hardware		35,000	Total Fox Hollow Golf Course	\$ 215,500	\$ 215,500
SCBA Face Pieces		10,200	OTHER		
Self contained breathing apparatus		45,000	Searle Property	\$ 14,100	\$ 14,100
Command Vehicle		20,700	Total Other	\$ 14,100	\$ 14,100
Truck Update		18,000	PUBLIC WORKS		
Land & Design for fire station		200,000	Building Inspections		
Total Fire and Rescue	\$ 224,500	\$ 589,400	Truck		\$ 20,000
POLICE			Total Building Inspections	-	\$ 20,000
Fleet Vehicles - Purchase	\$ 180,100	\$ 204,800	Buildings and Grounds		
Secure Storage Facility	16,200	16,200	City Hall - Contingency for HVAC needs		\$ 35,000
Administration Bldg. - Elev. - ADA		125,000	City Hall - Remodel Construction		10,000
Improvements to No. end of Complex		84,000	HVAC		8,000
Pick-up/SUV		30,000	Parking Improvements		7,000
Hardware/Vehicle set-up		10,000	Parking Lot Maintenance		11,800
Patrol and Investigations		2,000	Parking Lot Maintenance		60,000
Police Traffic		10,500	Truck		30,000
Total Police	\$ 196,300	\$ 482,500	Total Building and Grounds	-	\$ 161,800
PARKS AND RECREATION			Engineering		
Parks Division			1/2 ton pickup truck		\$ 30,000
Mower lease	\$ 15,100	\$ 15,100	Computer Mapping Equip. ARC View		10,000
BobCat buy-out	3,400	3,400	GPS Program / Software		150,000
Art Dye Improvements		200,000	South area ROW corridor plats		80,000
Irrigation Valve Replacement		50,000	Traffic counters		120,000
Mule		12,000	Total Engineering		\$ 390,000
Parking Lots-Miller & Hunter		72,500	Public Works-Water Equipment		
Pavillion		14,000	Hydro Excavator		\$ 70,000
Pick-up truck		30,000	Total Water Equipment		\$ 70,000
Scoreboards		13,000			
Swing set		5,000			
Trees		10,000			
Swing sets (chip base)		12,000			
Total Parks Division	\$ 18,500	\$ 437,000			

American Fork City
Schedule of Requested and Budgeted Capital (continued)
FYE June 30, 2013

	Approved 2012-13	Requested 2012-13		Approved 2012-13	Requested 2012-13
PUBLIC WORKS (continued)					
Streets			Streets Equipment Purchases		
Streets Improvements			Backhoe(lease)	\$ 7,500	\$ 7,500
High-density Mineral Bond Accrual Projects			3/4 Ton Truck		35,000
1040 North (390 West to 640 West)	\$ 10,200	\$ 10,200	Dump truck/snow removal		230,000
1200/1280 North (350 West to 560 West)	9,700	9,700	Loader (lease)	33,500	33,500
580 North (590 to 680 West)	10,100	10,100	Water Truck		60,000
580 West 1280 North	2,100	2,100	Total Streets Equipment	\$ 41,000	\$ 366,000
600 North (600 West to 780 West)	13,300	13,300	Water and Sewer		
600 West (990 to 1040 North)	8,000	8,000	Water Equipment - Backhoe lease	\$ 8,500	\$ 8,500
800 West 400 North	2,200	2,200	Total Water Equipment	\$ 8,500	\$ 8,500
1080 North (390 West to 610 West)	3,500	3,500	Water System Improvements		
380 East 500 South	3,500	3,500	1120 North water line construction	\$ 300,000	\$ 300,000
390 West (1040 North to 1080 North)	17,900	17,900	18" PRV Valve 900 West	66,000	66,000
500 North 560 to 800 West	15,300	15,300	CDBG Matching Funds	50,000	50,000
500 North to 700 North(500 to 690 West)	24,900	24,900	Chlorine Scale/Scada System	5,000	5,000
500 South (200 East to 500 East)	20,500	20,500	Replace Fire Hydrants: Waterous or Mueller		50,000
500 West (1120 North to 1200 North)	23,300	23,300	Storage Facility (Parts)		20,000
650/680 West (410 North to 500 No)	25,900	25,900	SW Area Waterline Replacement	1,175,000	1,175,000
990 North (350 West to 640 West)	15,600	15,600	Waterline Replacements - various		51,000
Total High-density Mineral Bond	\$ 206,000	\$ 206,000	Total Water System Improvements	\$ 1,596,000	\$ 1,717,000
Street Maintenance Treatments			Sewer Equipment & Facilities		
1000 East (1300 No to 1480 No)	\$ 74,000	\$ 74,000	Trench Box and Shoring	\$ 15,000	\$ 15,000
1280 North (1270 East / 580 West)	31,500	31,500	Excavator - 50/50 Split with PI		140,000
1300 North (1000 East to 1270 East)	106,100	106,100	TV Truck	235,000	235,000
1520 North (900 East to 1020 East)	29,800	29,800	Sewer Improvements-Insituform	300,000	300,000
300 East (Main to 600 North)	60,800	60,800	Total Sewer Equipment & Facilities	\$ 550,000	\$ 690,000
910 East (1340 No to 1420 No)	4,500	4,500	Storm Drain Equipment/Facilities		
Murdock Drive	15,400	15,400	Salt Storage Facility	\$ 300,000	\$ 300,000
400 West (1080 No to 1280 No)	12,000	12,000	Storm Drain Improvements	150,000	150,000
Total Street Maintenance Treatments	\$ 334,100	\$ 334,100	Sweeper		250,000
Street Expansion - Impact Fees/MAG			Confined Space Monitors	6,000	6,000
900 West, Phase I (700 No to 1120 No)	\$ 100,000	\$ 100,000	Total Storm Drain Equipment/Facilities	\$ 456,000	\$ 706,000
300 No. (1020 E to 1100 E, So Side)	15,000	15,000	Secondary Irrigation Facilities & Equipment		
Matching funds for MAG grants	17,000	17,000	Miny Excavator	\$ 5,000	\$ 5,000
Total Stree Expansion	\$ 132,000	\$ 132,000	Excavator - 50/50 Split with WW		140,000
Street Reconstruction (Road Accrual)			Pick-up Truck		25,000
1270 East (1350 North to 1280 North)	\$ 43,100	\$ 43,100	Valve Exercise Truck		62,400
100 North - RR Tracks to 300 East		250,000	Total Secondary Irrigation Facilities/Equip	\$ 5,000	\$ 232,400
700 East (State Street to 300 North)	180,000	180,000	Secondary Irrigation Improvements		
County Reimb. - 300 North Improvments	53,000	53,000	Filters at lower station	\$ 80,000	\$ 80,000
Sidewalk ADA Compliance - State Street	180,000	180,000	Add'l Filter at Upper Pond		85,000
1350 North (1190 East to 1270 East)	87,600	87,600	Large diameter blow off (cemetery)	7,000	7,000
Total Street Reconstruction	\$ 543,700	\$ 793,700	8" main Park & Ride to Pioneer Crossing	70,000	70,000
Sidewalk			Replace and maintain filters	40,000	40,000
Safe Sidewalk Program (B & C)	\$ 110,000	\$ 110,000	AF River Canyon Weir		20,000
Total Safe Sidewalk	\$ 110,000	\$ 110,000	Total Secondary Irrigation Improvements	\$ 197,000	\$ 302,000
			Total Public Works	\$ 4,179,300	\$ 6,239,500
			TOTAL CAPITAL PROGRAM FY 2012-2013	\$ 4,978,200	\$ 8,639,800

Fund Balance

Fund balance is defined as the difference between assets and liabilities reported in a governmental fund. While fund balance is a good way to evaluate the health of the entity, it is not an indicator of actual cash reserves held within the entity.

Fund balance consists of all assets, whether cash receipts, inventories, supplies, or donations such as donations of property or of infrastructure by developers, which is recognized as “revenue.”

In an enterprise fund, fund balance, also known as net assets, will be affected by accounts receivable and payables, which are not actual receipts or payments of cash, but recognition of the underlying transaction that will allow for the receipt or payment of cash in the future. Fund balance will also be impacted by the recognition of major assets such as infrastructure, which is recognized as an asset.

Actual cash reserves are reflected in the cash flow statements which are generally presented in the annual audited financial statements.

Fund balance, in governmental accounting, is substantially the same as retained earnings in a business environment. Accumulation of fund balance is allowed in any fund, but is limited in the general fund to a minimum of 5% and a maximum of 18 % (U.C.A. 10-6-116).

Accumulation of fund balance is intended to protect the City in emergency circumstances, to allow for any budgetary shortfall during the year, and to allow for funding of the government until property taxes are received. Fund balance is also available to balance consecutive year's budgets.

All cash, exceeding operational levels, are invested, consistent with the State Money Management Act, in the State Public Treasurers Investment Fund (PTIF).

The City has set a policy to strive to maintain the General fund balance at not less than 15%. At the end of the fiscal year, the finance officer will analyze current year's fund balance, taking into account those amounts used in the proceeding year's budget and transfer any excess to the Capital Projects Fund. The Council can then determine which projects to use those funds on. Adjustments can then be made either through the open budget process, or through the next budget process.

Fund reserves in funds other than the general fund are not restricted as to minimum or maximum limits.

While the general fund balance is limited by State Statute to 18%, the benefits of holding a healthy fund balance includes the ability to maintain a good bond rating by the rating agencies and having a surplus for emergency situations.

Fund Balances, recognizing only budgeted revenues and expenditures, for the City's funds are as follows: (please note: other items that will affect fund balances, such as developer contributions, receivables and payables are not included in this analysis.)

American Fork City
Changes in Fund Balance
For Year ending June 30, 2013

<u>Fund</u>	<u>Projected Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
General Fund	2,830,430	18,164,400	19,164,400	1,830,430	-1,000,000	-0.35
Downtown Redevelopment	102,002	15,500	0	117,502	15,500	0.15
Arts Council	10,830	215,300	215,300	10,830	0	0.00
Capital Improv. and Equip.	4,992,754	1,749,400	2,297,700	4,444,454	-548,300	-0.11
Celebration Fund	97,626	107,000	145,400	59,226	-38,400	-0.39
Debt Service	704,456	2,429,100	2,429,100	704,456	0	0.00
Water and Sewer Fund	53,138,312	12,652,100	13,897,500	51,892,912	-1,245,400	-0.02
Broadband System	-3,252,011	1,372,100	3,333,600	-5,213,511	-1,961,500	-0.60
Fitness Center	114,035	1,861,000	1,861,000	114,035	0	0.00
Perpetual Care	545,411	14,700	3,400	556,711	11,300	0.02
Building Authority	453	200	200	453	0	0.00
Redevelopment Agency	1,162,132	1,316,000	874,200	1,603,932	441,800	0.38



Concerns

Some of the concerns the City has identified center around funding issues. Of primary importance is funding to address the following issues:

- Aging infrastructure in the areas of streets, culinary water and sewer.
- Regulatory requirements surrounding clean water.
- Maintaining a healthy retail environment in the “downtown” area.
- Supporting and enhancing the City’s parks and trails.
- Attracting retail and commercial development to the area.

City-Wide Goals and Objectives

Short-Term-Goals

- Maintain City Services within the budgetary constraints of the City.
- Emphasize continual improvement, customer service, teamwork, empowered employees and measures of success.
- Be sensitive to the ever-changing needs of our citizens, employees, businesses and neighbors.
- Exercise prudent community planning through maintaining capital facility plans, master plans, fee schedules, and the municipal code.
- Budget to adequately meet the needs of the community and employees; to allow the City to fully meet its responsibilities.
- Be supportive and respectful of those hard-working employees who are the front-line representatives of the City.

Long-Term Goals

- Be financial and fiscally prudent; be good stewards of all resources entrusted to the City in whatever form.
- Be cognizant of all responsibilities of the City; including but not limited to financial, quality of life, governance, safety, and life-maintenance duties.
- Maintain a general fund balance of at least 15%, to allow for emergency appropriations, budgetary adjustments and unexpected events.
- Balance all budgets annually, as required by Utah State law.
- Implement strategic planning, to care for not only current needs, but also plan for future needs.
- Retire debt service obligations whenever possible, to allow more flexibility in budgeting and providing services.

Budget Process

The budget process is set, to a great extent, by the Utah State Auditor's Office and Utah Legislators. Municipalities budget and operate on a fiscal year: July 1-June 30.

Formal dates, as directed by the State include:

- March 1: Taxing district must notify the County of date, time and place of possible public hearing for certified tax increases.
- 1st meeting in May: Budget officer prepares and files with the council a tentative budget (UCA 10-6-111). Time and date is set for hearings for adopted budget (UCA 10-6-113).
- June 22nd: Taxing district must adopt a proposed tax rate and submit this to the County Auditor or notify the County of the City's intent to exceed the final tax rate.
- No later than June 22nd: Public hearings are held; City adopts the budget, if no tax increases are intended (UCA 10-6-116).

Further City activities include: Preparation and distribution of budget documents in January. Meetings are held with department heads in March, to explore budgetary requests and the proposed budget is made to the City Council and Mayor in May.

Once adopted, budgets can be amended. Inter-departmental transfers that do not increase the budget can be requested by the division head and created by the budget officer. Any request that will alter the bottom-line of the budget must be changed only after a public hearing, with Council approval.

During the year, if an expenditure request is expected to require an over-all budget increase, it is reviewed by the finance committee for discussion, and then later ratified by the City Council. This allows the City to continue to handle un-foreseen events, with Council approval, until the budget is formally opened.

The City typically opens the budget in June, to allow for a re-balancing of the budget, and to allow for those un-anticipated items that need funding.

Bi-weekly, the finance committee reviews City expenditures. City procurement policy dictates that the finance officer can approve operational expenditures under \$1,000, contractual payments such as those payments for bond debt service, and those items such as utilities that are re-occurring. All unexpended budget appropriations lapse at the end of the budget year.

Financial Structure

Utah State has adopted the Governmental Accounting Standards Board (GASB) as the accounting standard-setting board for Utah entities. GASB promulgations dictate the use of funds in governmental accounting.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: *governmental funds*, *proprietary funds* and *fiduciary funds*.

Governmental Funds. *Governmental funds* are used to account for those government-wide activities that are not accounted for in a separate fund. These funds consist of the general fund, special revenue funds and capital improvement funds.

The City maintains 11 governmental funds. These include:

- **General Fund.** This fund is used to carry out City-wide activities that aren't otherwise provided for in a separate fund. The general fund collects and distributes property taxes, sales taxes and other fees for services.
Expenditures from the general fund cover public works divisions, public safety, library, senior citizens, administration, citizen committees and executive and legislative expenditures.
- **Capital Improvement and Capital Project Funds.** These funds are used to account for acquisition or construction of major capital improvements, equipment, or construction projects. The City has (4) capital improvement and capital project funds: Capital Improvements, Capital Projects, the Alpine Special Improvement fund and the Meadows Special Improvement fund.
- **Special Revenue Funds.** These funds are designed for those activities that generate the majority of their revenue from outside sources (not transfers from the general fund).

The City has (6) special revenue funds: Downtown Redevelopment which was initially funded from the sale of property in the City (this fund makes loans to small businesses and re-generates itself from loan re-payment and interest on the loans.)

The Arts Council, Celebration fund and Fitness Center fund generates the majority of their funds from attendance fees. The RDA fund accounts for taxes derived from the RDA project areas and RDA expenses.

The Building Authority fund to-date has little to no activity, but is designed to facilitate the funding of capital buildings acting as a "pass-through" fund charging lease payments to the general fund and financing debt for capital projects.

Proprietary Funds. The City maintains one *proprietary fund* type, the enterprise fund. Enterprise funds are essentially separate "business-like" activities. Accounting is the same as that used in public business, and these funds are intended to get their funding from providing services. The City uses enterprise funds to account for its water/sewer and broadband funds.

Fiduciary Funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the governmental entity. The accounting used for fiduciary funds is much like that used for *proprietary funds*. The City's only fiduciary fund is the perpetual care fund, which holds the proceeds from perpetual care fees assessed on the sale of cemetery lots. Interest from the perpetual care fund is transferred back to the general fund to help off-set the costs of the cemetery division.

Basis of Budgeting and Accounting. Basis refers to the method used for both Budgeting and Accounting to estimate and/or book financing sources and uses (revenues and expenditures).

There are three general types of basis: cash, accrual and modified accrual.

Cash basis is used for those transactions when cash is actually used or spent.

Accrual basis is used to record revenue transactions when the revenue is actually earned (whether or not it is received at that time) and expenditure transactions when goods and services are received (whether or not goods or services are actually paid for). This gives rise to accounts receivable and accounts payable transactions.

Modified accrual basis is a mixture of cash and accrual basis. Revenues are recognized when they are measurable and "available". "Available" means collectible in the current period or soon enough thereafter to be used to meet obligations of the current period. "Available" has been interpreted to be

“within 60 days”. Expenditures under the *modified accrual basis* occur when the expenditure or liability actually occurs.

The general governmental funds operate on the *modified accrual basis*. Revenue is recognized when received or within 60 days of the end of the year. Expenditures are recognized when the liability occurs.

Enterprise funds operate on the *accrual basis* of accounting, similar to business transactions.



Transfers

Included in the budget are operational transfers. These transfers account for the flow of assets to or from one fund, to or from another fund. Examples of these transfers include a transfer from the general fund to the debt service fund, to allow for processing of debt service payments; or from the general fund to the fitness center fund to allow for operational uses. "Transfers to" are recognized in the transferring fund as an expense. "Transfers from" are recognized in the receiving fund as a revenue.

AMERICAN FORK CITY Transfers FYE June 2013

Transfers To (Expenditures)		Transfers From (Revenues)	
General Fund			
Trans to Broadband	\$ 156,300	Allocation From Water	\$409,000
Trans to Arts Council Fund	98,600	Allocation from Sewer	409,000
Trans to Capital Improvement	407,300	Allocation from Storm Drain	250,000
		Allocation from Secondary Irrigation	-
Trans to Accrual (Roads)	500,000		
Trans to Accrual (Downtown)	-	Redevelopment Agency	58,000
Vehicle/Equipment Accrual	25,000	Perpetual Care	3,400
Trans to Debt Service Fund	1,276,100		
Trans to Fitness Center	316,000		
Trans to SID 02-01 Alpine	-		
Trans to SID 01-01 Meadows	-		
Trans to Building Authority	200		
Debt Service Fund			
		Transfer from General Fund	1,276,100
		Transfer from Sewer and Water	281,200
		Transfer from Capital Improvement	282,000
		Transfer from RDA	589,800
Arts			
		Transfer from General Fund	98,600
Capital Improvements and Equipment			
Trans to Debt Service	282,000	Trans from General Fund	407,300
		Trans from General Fund-Accrual (Roads)	500,000
		Trans from General Fund-Downtown	-
		Trans from General Fund-Vehicles	25,000
Trans to Debt Service	140,600		
Sewer			
Trans to General Fund	409,000		
Trans to Debt Service	140,600		
Storm Drain			
Trans to General Fund	250,000		
Secondary Irrigation			
Trans to General Fund	-		
Broadband			
		Proceeds from General Fund	156,300
Fitness Center			
		Trans from General Fund	316,000
Redevelopment Agency			
Trans to General Fund	50,000		
Trans to Debt Service	589,800		
Trans to Gen Fund (egg)	8,000		
Building Authority			
		Trans from General Fund	200
Perpetual Care			
Trans to General Fund	3,400		
	5,061,900		5,061,900

In addition to transfers, the City uses allocations. Allocations are the transfer of funds, to compensate the funds for activities or services between funds. Allocations are received in the general fund from the sewer and water fund, to recognize the costs of those services the general fund provides to the sewer and water fund. If these services were not provided by the General fund, the sewer and water fund would have to provide for these services itself, or contract them out. Examples of these services include: engineering, accounting, legal and other services.

For many years the allocation that has been made from the water and sewer fund has maintained the same level, even though an evaluation is done each year that shows that the actual allocation allowable from the water and sewer fund could be justified at a higher level. The maintenance of the transfer from the water and sewer fund has been to allow the water and sewer fund to assess lower user rates.

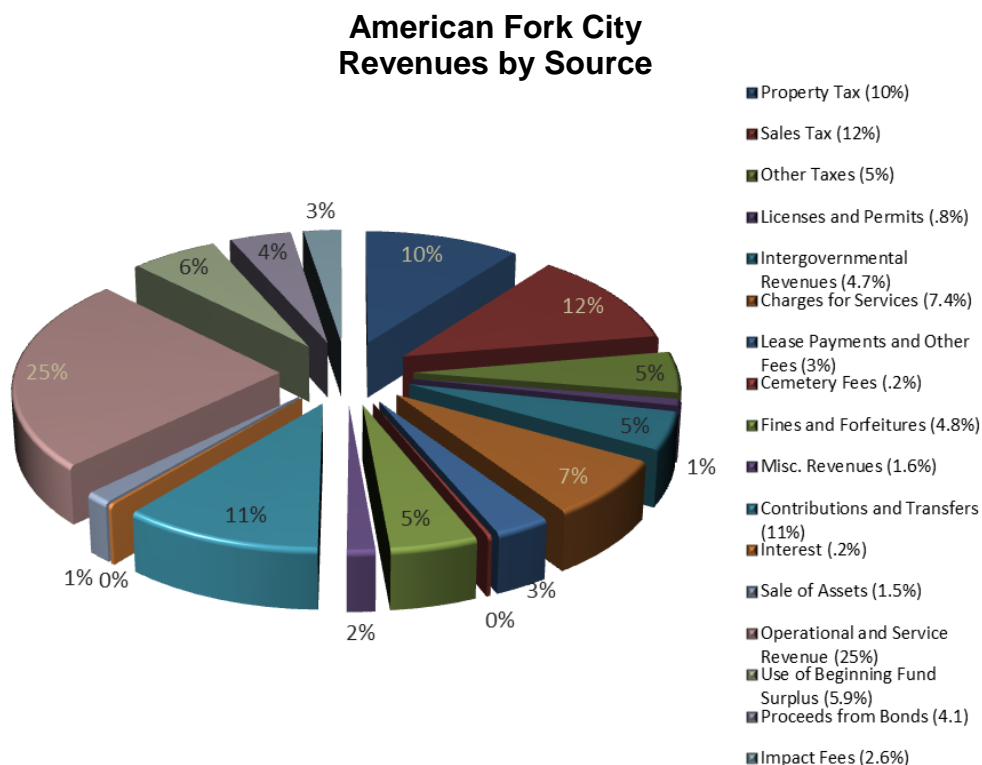


Revenue Sources

American Fork City receives revenue from various sources including user fees, taxes, grants, and donations. Two of the major sources of revenue in the General fund come from property taxes and sales taxes. The Water/Sewer fund, Broadband fund, Fitness fund and the City's special revenue funds receive their funding primarily from user fees.

The City operates on the following broad-based policies concerning revenue:

- Budgetary projections of revenue are conservative, to protect against down-turns in the economy that would have an adverse effect on revenue receipts.
- The City maintains diversified sources of revenue, to stabilize economic transactions of the City.
- The City encourages new sources of revenue to finance new expenditures.
- One-time revenues are available only for one-time expenditures.



Sales Tax

Sales tax in Utah is governed by the local sales and use tax act, title 59, chapter 12 of the Utah Code Annotated 1953. The act allows each city and town in the State to levy local sales and use tax of up to 1.00% (.01) of the purchase price of taxable goods and services. The local sales and use tax is levied in addition to a statewide sales and use tax ([Utah Code §59-12-201](#)).

Actual sales tax distributions from the state go through a computation whereby half of the sales tax generated in the City comes directly to the City; the other half of the sales tax generated is pooled and re-allocated State-wide, based on a factor of local population: total population. In addition to this distribution, State Tax Commission administrative fees are taken from the sales tax revenues.

Because of the complex sales tax formula, current receipts by the City show that the City's distribution percentage varies between 81% and 83% of the City's portion of taxable sales generated by activities within the City.

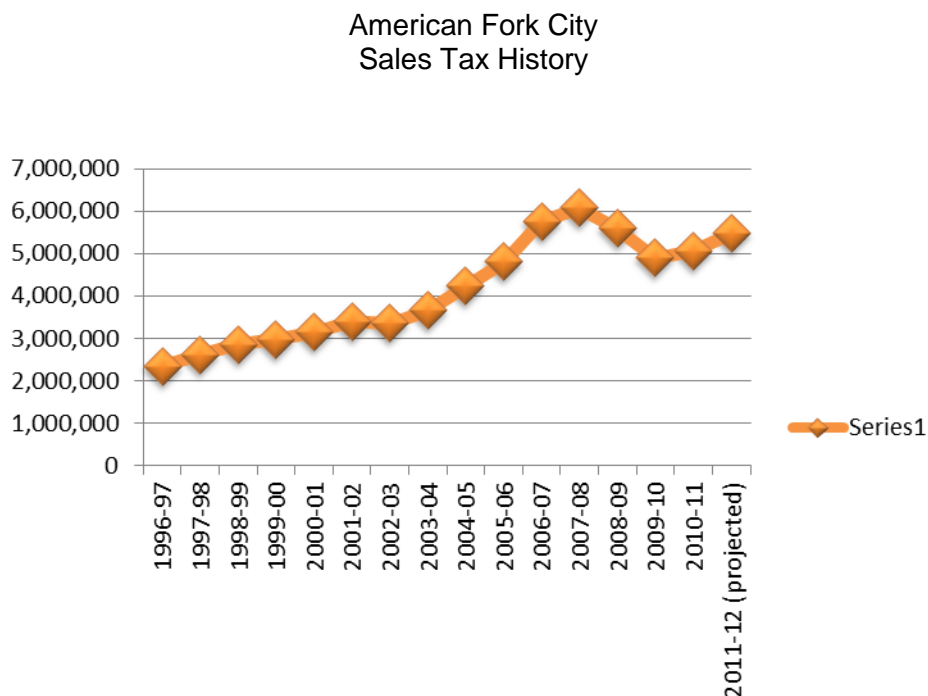
Use tax is a tax on goods or taxable services purchased for use, storage or other consumption in Utah. Use tax only applies if sales tax is not applicable or if sales tax was not paid at the time of purchase.

The state portion of the sales and use tax rate is 4.7 percent for non-food and 1.75 percent for grocery food items.

Total sales tax rate for the City is currently 6.75%. This includes 1% local option sales and use tax, .25% mass transit tax, .30% mass transit fixed guide way, .25% county, airport, highway, public transit tax, .25% County option sales tax and the State's portion of sales tax, 4.7%.

The City is interested in putting on the ballot for general election in November, the optional sales tax assessment for Recreation, Arts and Parks (RAP). If approved, this measure would generate .1% of sales within the City limits, to be restricted to Recreation, Arts and Parks projects.

Sales tax is the City's largest source of revenue. The history of sales tax receipts actually received during the fiscal year is as follows:



The City has traditionally not been buffeted by dramatic economic changes, but with the economic recession that hit the nation recently, sales tax of the City fluctuated significantly. This is evident in the pronounced down-turn in sales tax revenue, as illustrated, in the 2008-09 fiscal year.

The Alpine Valley and Meadows Special Improvement Districts came on-line about 2004. The benefits of participation of these two developments can be seen graphically in the significant increase in sales tax revenues about that time.

Below is a chart of some of the sales tax-generating segments in the City.

American Fork City

Taxable Sales by Category
Last Nine Fiscal Years

	Fiscal Year								
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Retail/Grocery	\$ 282,087	\$ 265,998	\$ 227,357	\$ 207,241	\$ 208,635	\$ 288,505	\$ 273,233	\$ 173,693	\$ 164,928
Retail/Other	787,873	1,084,854	1,656,677	1,944,409	2,204,484	2,467,609	2,379,523	1,921,978	1,894,014
Utility/Communication	44,112	140,223	264,485	281,423	310,666	357,358	495,226	376,882	393,468
Auto dealers, recreational retail & supplies	1,235,737	1,392,437	1,380,026	1,552,083	1,882,319	1,758,422	1,309,429	1,222,546	1,416,855
Auto repair and maintenance	49,109	41,864	42,333	61,669	56,246	67,439	65,560	56,302	56,982
Clothing retail	15,598	15,595	141,393	246,079	323,766	372,684	357,133	542,276	378,211
Eating & drinking establishments	219,038	223,197	306,495	431,051	509,587	546,021	575,192	589,222	622,355
Home furnishings and appliances	3,560	5,684	6,578	13,257	20,923	11,887	13,998	9,526	10,442
Medical	32,534	31,050	20,274	19,988	22,617	22,225	107,933	29,016	37,209
Service stations & car washes	65,489	64,045	79,010	77,351	91,330	93,598	74,787	69,936	80,071
Hair care & dry cleaning	9,496	10,621	13,797	14,632	16,027	14,757	17,932	14,262	18,296
Photography, floral art, cultural and hobby	30,723	59,519	48,362	60,631	64,716	49,741	34,309	33,747	44,886
Fitness and entertainment	68,086	79,607	69,035	115,850	171,015	196,406	128,197	185,103	143,186
All other outlets	346,155	349,828	338,197	361,411	542,200	649,633	612,718	679,163	856,067
Utah State Tax- Motor Vehicle	57,482	56,513	61,286	58,127	77,566	64,000	65,945	60,156	50,631
Totals	<u>\$ 3,247,079</u>	<u>\$ 3,821,035</u>	<u>\$ 4,655,305</u>	<u>\$ 5,445,202</u>	<u>\$ 6,502,097</u>	<u>\$ 6,960,285</u>	<u>\$ 6,511,115</u>	<u>\$ 5,963,808</u>	<u>\$ 6,167,601</u>
City direct sales tax rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Source: Utah State Tax Commission

Notes: Sales tax generated in American Fork City

All sales tax amounts reported here are shown on a cash-basis.

Sales tax shown here is reported on a POS (point of sale) basis; actual cash distributions will differ due to the distribution formula utilized by the State.

Motor Vehicle Tax

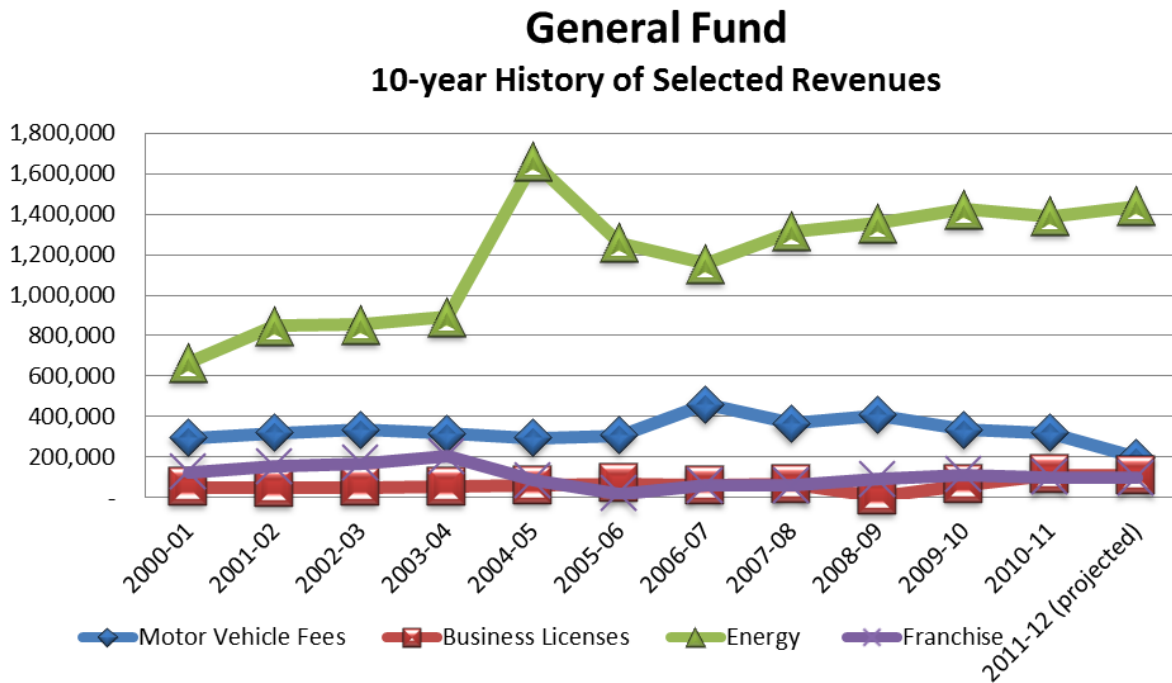
Motor vehicle tax is based on one of two assessment types in Utah. The first is a uniform age-based fee. Vehicles subject to age-based uniform fees include: passenger vehicles (cars, light trucks, sport utility vehicles and vans), off-highway recreation vehicles, street motorcycles, vessels under 31 feet in length, travel trailers, tent trailers, truck campers, non-commercial trailers, small motor vehicles and personal watercraft.

All other vehicles not listed under the age-based fee are subject to the uniform fee in-lieu of property tax, which is 1.5 or 1.0 percent of the fair market value of vehicles as established by the Tax Commission. Vehicles subject to these fees include heavy-duty trucks, commercial trailers and vessels longer than 31 feet in length. Motor homes are subject to the 1.0 percent fee-in-lieu.

Franchise and Energy Tax

Municipalities have the authority to impose certain fees on utility businesses. Utility franchise taxes and fees are collected by the utility and remitted on a monthly basis to the local government. Energy sales and use taxes are remitted by the energy service provider to the State Tax Commission and then to the municipality.

Current franchise fees assed by the City include: 3.5% municipal telephone; 5% local franchise and 6% energy franchise fees.



Property Tax

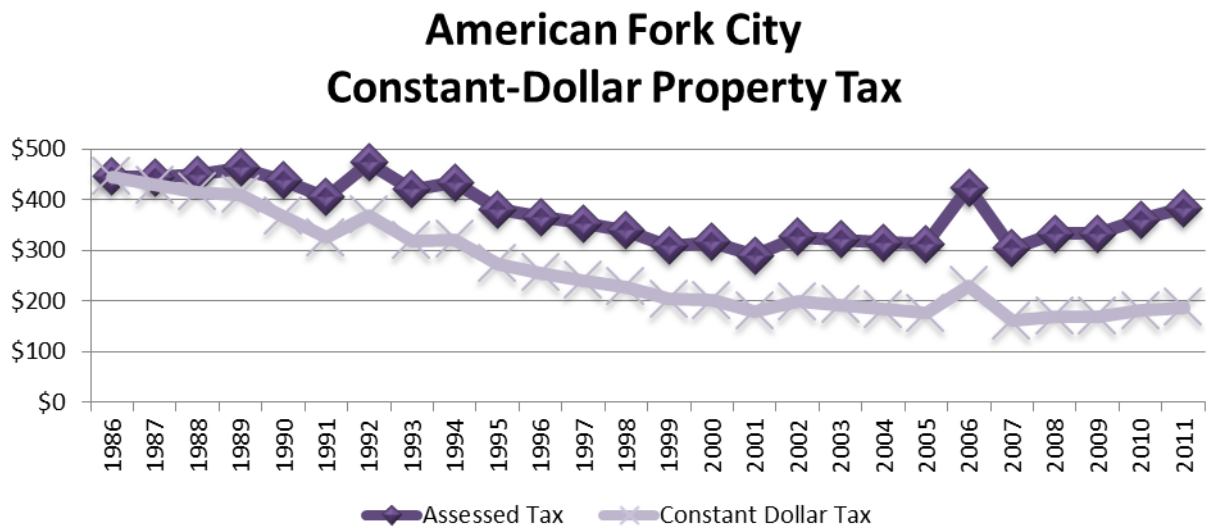
Property tax is one of the top revenue-generating methods the City uses to meet City needs. Property tax assessments on a residential home are based on 55% of the home's assessed value. Commercial properties are taxed at 100% of their assessed value.

A list of historical tax levels and sample levy is as follows:

Year	Rate	Rank High to Low	Taxable Value	Property Tax Levy
2011	0.002794	11.00	137,500	384
2010	0.002630	14.00	137,500	362
2009	0.002423	18.00	137,500	333
2008	0.002426	17.00	137,500	334
2007	0.002213	25.00	137,500	304
2006	0.003083	8.00	137,500	424
2005	0.002276	23.00	137,500	313
2004	0.002298	22.00	137,500	316
2003	0.002345	20.00	137,500	322
2002	0.002377	19.00	137,500	327
2001	0.002115	26.00	137,500	291
2000	0.002308	21.00	137,500	317
1999	0.002253	24.00	137,500	310

Year	Rate	Rank High to Low	Taxable Value	Property Tax Levy
1998	0.002470	16.00	137,500	340
1997	0.002569	15.00	137,500	353
1996	0.002663	13.00	137,500	366
1995	0.002770	12.00	137,500	381
1994	0.003161	7.00	137,500	435
1993	0.003059	9.00	137,500	421
1992	0.003446	1.00	137,500	474
1991	0.002945	10.00	137,500	405
1990	0.003189	6.00	137,500	438
1989	0.003374	2.00	137,500	464
1988	0.003267	3.00	137,500	449
1987	0.003239	5.00	137,500	445
1986	0.003243	4.00	137,500	446

Computing property tax levies on a constant-dollar basis introduces a new picture of City property tax collections, and the ability of the City to meet obligations during periods of rising costs as shown below:



A graphical representation of major sales tax segments of the City is as follows:

American Fork

Taxable Sales by Category
Last Nine Fiscal Years

	Fiscal Year								
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
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Totals	<u>\$ 3,247,079</u>	<u>\$ 3,821,035</u>	<u>\$ 4,655,305</u>	<u>\$ 5,445,202</u>	<u>\$ 6,502,097</u>	<u>\$ 6,960,285</u>	<u>\$ 6,511,115</u>	<u>\$ 5,963,808</u>	<u>\$ 6,167,601</u>
City direct sales tax rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Source: Utah State Tax Commission

Notes: Sales tax generated in American Fork City

All sales tax amounts reported here are shown on a cash-basis.

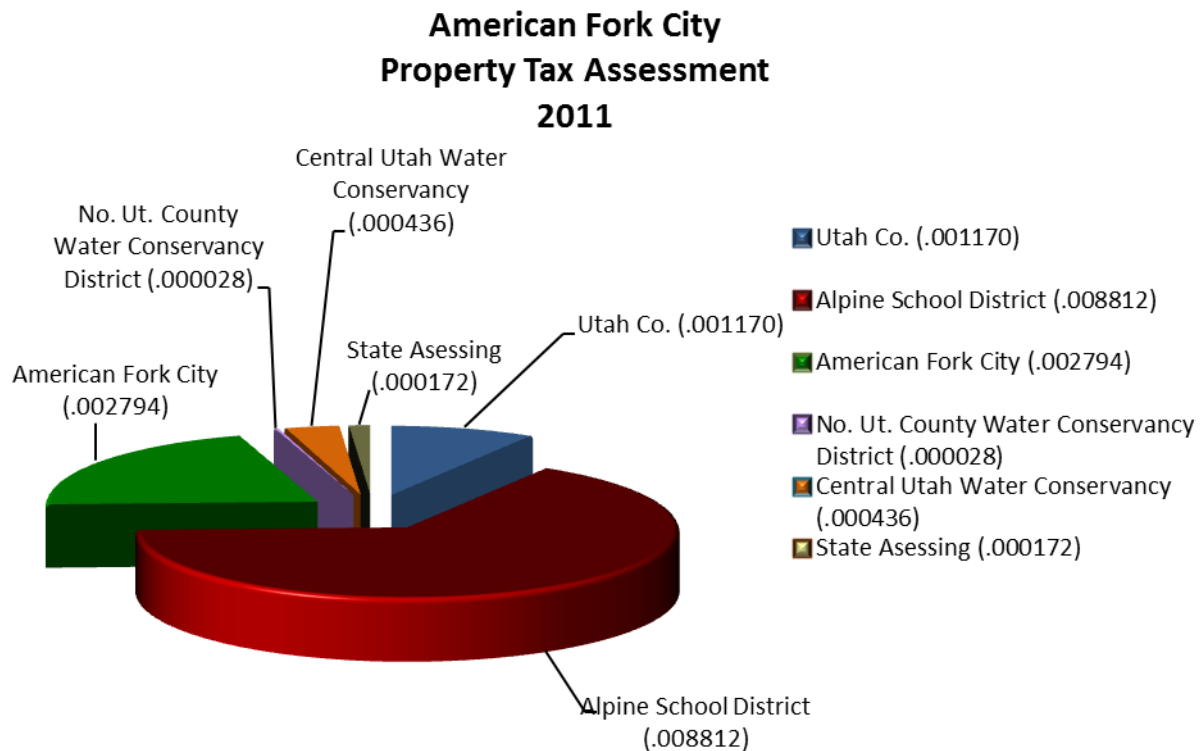
Sales tax shown here is reported on a POS (point of sale) basis; actual cash distributions will differ due to the distribution formula utilized by the State.

Collection rates of property tax plays an important role in municipal government, because this effects the cash-flow of the City.

A history of collection rates and certified taxable values, as provided by the State Tax Commission, is shown below:

American Fork City Property Tax Levied and Collections Last Ten Fiscal Years							
Fiscal Year Ended June 30,	Tax Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		
		Amount	Percentage of Levy		Amount	Percentage of Levy	
2001	\$ 1,579,871	\$ 1,421,326	89.96%	\$ 133,070	\$ 1,554,396	98.39%	
2002	1,875,014	1,645,261	87.75%	168,903	1,814,164	96.75%	
2003	1,980,106	1,838,706	92.86%	159,447	1,998,153	100.91%	
2004	2,044,935	1,899,077	92.87%	116,119	2,015,196	98.55%	
2005	2,136,675	1,981,991	92.76%	115,718	2,097,709	98.18%	
2006	2,937,118	2,744,307	93.44%	178,422	2,922,729	99.51%	
2007	3,057,731	2,846,771	93.10%	175,515	3,022,286	98.84%	
2008	3,086,682	2,846,771	92.23%	175,515	3,022,286	97.91%	
2009	3,671,498	3,313,576	90.25%	178,726	3,492,302	95.12%	
2010	3,757,932	3,398,338	90.43%	203,333	3,601,671	95.84%	
2011	3,846,022	3,611,168	93.89%	370,657	3,981,825	103.53%	

The total assessment of property tax is often mis-leading. The proportion of property tax levies that come to the City is relatively small. Below is a sample distribution of assessments made to the Citizens of American Fork, based on 2011 tax rates. (2012 certified tax rates have not been released as of the date of the production of this document.)



American Fork
Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per \$1,000 of assessed value)

City Direct Rates			Overlapping Rates					
Fiscal Year	City Rates	Total Direct Rate	Utah County	Central Ut. Water Con. District	Nebo School District	State Assessing and Collecting	County Assessing and Collecting	North Utah Co. Water Conserv. District
2001	2.100	2.100	1.040	0.370	6.770	0.190	0.180	0.040
2002	2.370	2.370	1.030	0.360	6.950	0.180	0.170	0.040
2003	2.345	2.345	1.053	0.358	7.884	0.181	0.177	0.036
2004	2.298	2.298	1.065	0.353	8.119	0.180	0.180	0.035
2005	2.276	2.276	1.040	0.004	8.082	0.173	0.178	0.033
2006	2.731	2.731	1.079	0.357	6.883	0.139	0.044	0.028
2007	2.213	2.213	0.843	0.302	6.937	0.121	0.036	0.022
2008	2.426	2.426	0.809	0.286	7.057	0.121	0.175	0.022
2009	2.423	2.423	0.878	0.400	7.541	0.142	0.183	0.024
2010	2.630	2.630	1.108	0.421	8.220	0.162	0.024	0.026
2011	2.794	2.794	1.143	0.436	8.812	0.172	0.027	0.028

Source: Utah County

A comparison of principal property tax payers is show below:

American Fork City						
Principal Tax Payers						
2011 and Ten Years Prior						
Taxpayer	2011			2001		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Wal-Mart Real Estate Business Trust	\$ 16,327,500	1	0.43%			
Pacificorp	13,205,180	2	0.34%			
AFCC II LLC	10,544,400	3	0.27%			
Qwest Corp	10,054,996	4	0.26%			
AFCC Limited	9,275,900	5	0.24%			
C&R North Pointe Building "C" LLC	9,272,200	6	0.24%			
HD Development of Maryland Inc	8,548,200	7	0.22%			
Target Corporation	8,021,100	8	0.21%			
Tropical Develepment LLC	7,844,000	9	0.20%			
C&R North Pointe Building "D" LLC	7,797,300	10	0.20%			
Pacificorp				\$ 9,770,032	1	1.22%
Twin Laboratories Inc.				7,102,296	2	0.89%
51-SPR-LLC				4,980,214	3	0.62%
Northwood Properties LC				4,878,787	4	0.61%
Wal-Mart Sotres Inc.				4,467,528	5	0.56%
CPI bountiful Limited Partnership				3,977,083	6	0.50%
K&G Hayashi Inc.				3,672,275	7	0.46%
DJ Smith Invetments LC				3,614,747	8	0.45%
Smith management Company				3,547,915	9	0.44%
FRN of Greater Salt Lake City, LLC				3,354,473	10	0.42%
Total	\$ 100,890,776		2.63%	\$ 49,365,350		6.16%

Source: Utah County Assessors Office

Impact Fees

Impact fees are charges to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of development. Impact fees in Utah are only allowed on growth-related projects. The City has issued an RFP (request for proposal) from qualified firms to conduct a new analysis of the City impact fees.

The current impact fee schedule for the City is as follows:

American Fork City Impact Fee Schedule

Impact Fees

Transportation

Residential (Per Unit/1K SF)

Single Family Residential	\$1,348
Multi-Family Residential	\$946

Non-Residential (1,000 SF Floor Space)

Manufacturing	\$431
General Office Building	\$1,551
Medical-Dental Office Building	\$4,073
Specialty Retail Center	\$4,371
High Turnover (Sit-Down) Restaurant	\$12,541
Fast Food	\$13,980
Convenience Market w /Gasoline Pumps ...	\$11,914
Supermarket	\$10,084
Drive-in Bank	\$3,473
Church	\$1,284
Nursing Home	\$859
Strip Malls	\$4,085

Residential Water Impact Fees (per ERU)

Culinary	\$1,634
Secondary	
Residential	
Total Lot Size * % Irrigated * .42 = Impact Fee per SFDU	
Multi-Family Residential	
Total Lot Size * % Irrigated * .42 = Impact Fee per MF	

Fire Impact Fee

Residential (per unit)

Single Family Residential	\$324
Multi-Family Residential	\$229

Non-Residential (Per 1K SF)

Commercial	\$159
Industrial	\$15
Institutional	\$21

Police Impact Fee

Residential (per unit)

Single Family Residential	\$580
Multi-Family Residential	\$341

Non-Residential (Per 1K SF)

Commercial	\$233
Industrial	\$23
Institutional	\$204

Parks Impact Fee

Single-Family Residential	\$7,187
Multi-Family Residential	\$6,229

Residential Sewer Impact Fees

Single Family Detached

Sewer System	\$1,368
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All Other Housing Types

Sewer System	\$1,023
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Non-Residential Water Impact Fee

Water System (per water meter size)

0.7500	\$1,780
1.0000	\$2,229
1.5000	\$2,829
2.0000	\$4,478
3.0000	\$16,621
4.0000	\$21,118

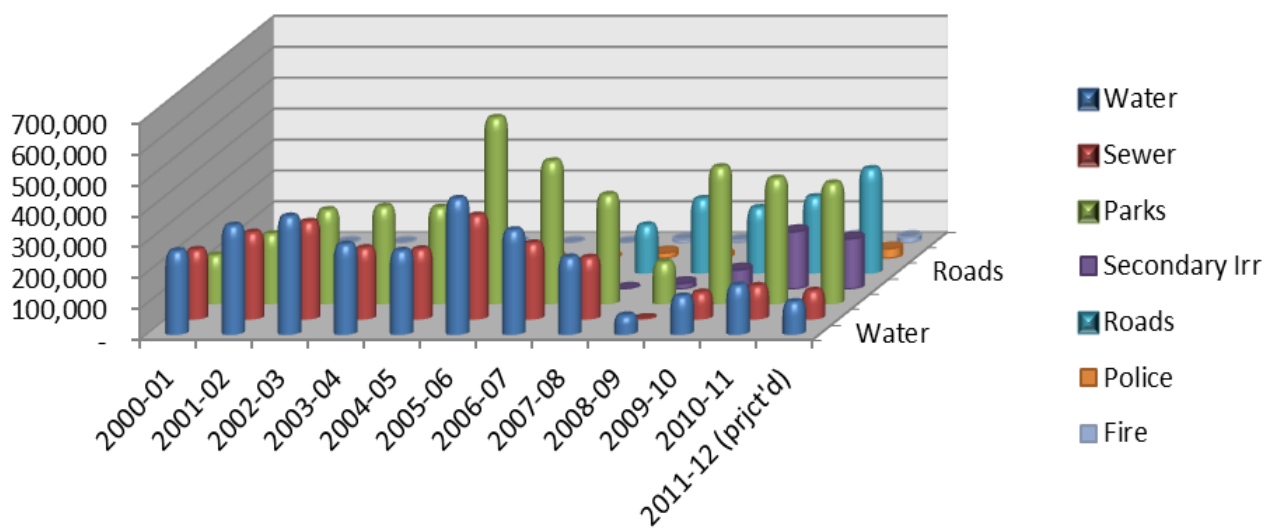
Non-Residential Sewer Impact Fee

Sewer System (per water meter size)

0.7500	\$1,494
1.0000	\$1,874
1.5000	\$2,380
2.0000	\$3,771
3.0000	\$14,013
4.0000	\$17,807

A 10-year history of impact fees received in the City is as follows:

American Fork City
10 Year History of Impact Fees



Debt

A schedule of American Fork City's outstanding debt is as follows:

AMERICAN FORK CITY Debt Schedule

<u>Bond</u>	<u>Series</u>	<u>Origination Date</u>	<u>Call Date</u>	<u>Original Bonding</u>	<u>FYE 12-13 Principal</u>	<u>FYE 12-13 Interest</u>	<u>7/1/2012 Balance</u>	<u>6/30/2013 Balance</u>
\$3,200,000 GO Park Bonds	2003	3/1/2003	6/1/2018	3,200,000	215,000	64,441	1,700,000	1,485,000
\$6,000,000 Broadband, Sales Tax	2003	4/1/2003	3/1/2018	6,000,000	420,000	159,334	2,885,000	2,465,000
\$5,810,000 RDA Bonds, Sales Tax	2005	4/1/2005	9/1/2019	5,810,000	460,000	127,263	2,980,000	2,520,000
\$5,415,000 GO Police/Courts Refund	2004	6/1/2005	6/1/2020	5,415,000	465,000	167,795	4,260,000	3,795,000
\$5,545,000 GO Library Refunding	2005	12/1/2005	12/1/2017	5,545,000	530,000	169,000	3,645,000	3,115,000
\$8,250,000, Secondary Irrigation GO	2007	11/28/2007	5/1/2035	8,250,000	200,000	353,671	7,860,000	7,660,000
\$450,000 Tri-City Golf Property (1/3)	2002	10/12/2002	10/12/2016	150,000	11,010	2,890	48,165	37,155
\$4,880,000 Tri City Secondary (1/3)	2007	4/1/2008	4/1/2028	1,626,667	63,333	55,350	1,398,334	1,335,000
\$38,700,000 Secondary Irrigation	2008	5/28/2008	5/1/2035	38,700,000	950,000	1,782,806	37,475,000	36,525,000
\$1,650,000 GO Fire refunding	2011	12/1/2011	6/1/2021	1,650,000	165,000	28,531	1,650,000	1,485,000

The Utah State Constitution, Article 14, Section 4, limits the amount of debt allowed by municipalities to 8% of the market value of property inside the City, for water, sewer or electric and to 4% of the market value of property for "Other" purposes.

AMERICAN FORK CITY General Obligation Debt Limits

2010 Fair Market Value \$1,558,760,316.00

	<u>8% Sewer, Water and Electric</u>	<u>4% Other Purposes</u>	<u>12% Total</u>
Fair Market Value x .08	\$124,700,825	\$0	\$124,700,825
Fair Market Value x .04	\$0	\$62,350,413	\$62,350,413
Total GO Bonding Capacity	\$124,700,825	\$62,350,413	\$187,051,238
Current Outstanding G.O. Debt*	\$44,180,000	\$9,880,000	\$54,060,000
Difference	<u>\$168,880,825</u>	<u>\$72,230,413</u>	<u>\$241,111,238</u>

*Outstanding Debt as of June 30, 2013

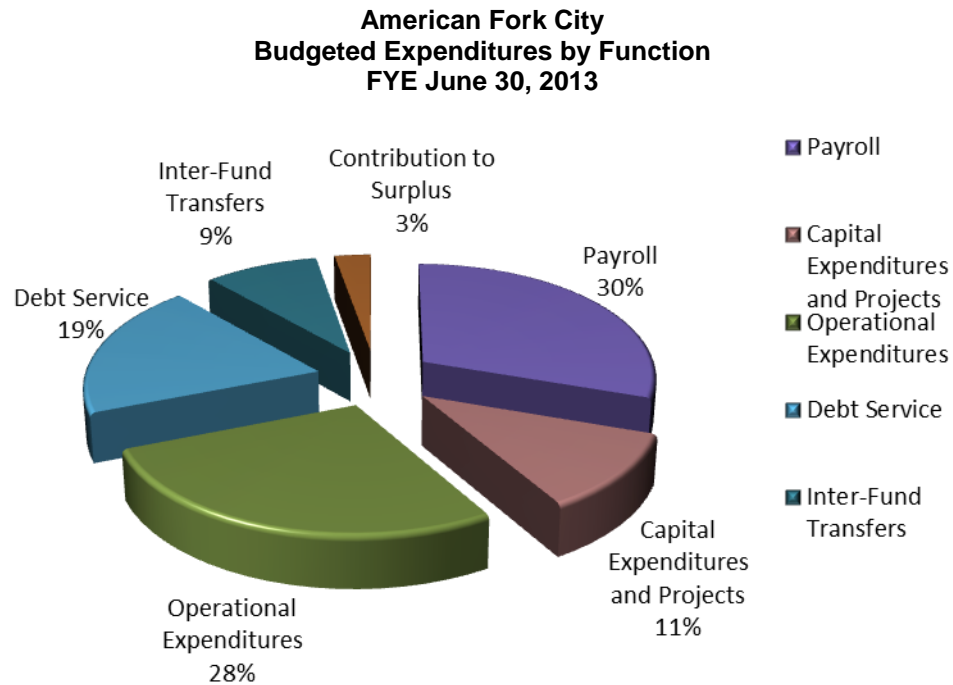
Even though the City has additional debt capacity, the City's policy of incurring debt is to keep debt at a minimum and well under our bonding capacity. Additional bonding obligations limit the ability of the City to meet other operational needs and put a heavy burden on taxpayers.

The City was able to retire two bonds in the 2011-12 fiscal year, the Alpine and the Meadows Special Improvement District Bonds.

Currently, the City is carrying a credit rating of Aa3, as issued by Moody's Investors Service.

General Expenditure Summary

City-wide budgeted expenditures, broken out by function:



Another helpful tool to evaluate City expenditures is to review expenditures broken down by department, and general classification.

AMERICAN FORK CITY
Expenditures by Department

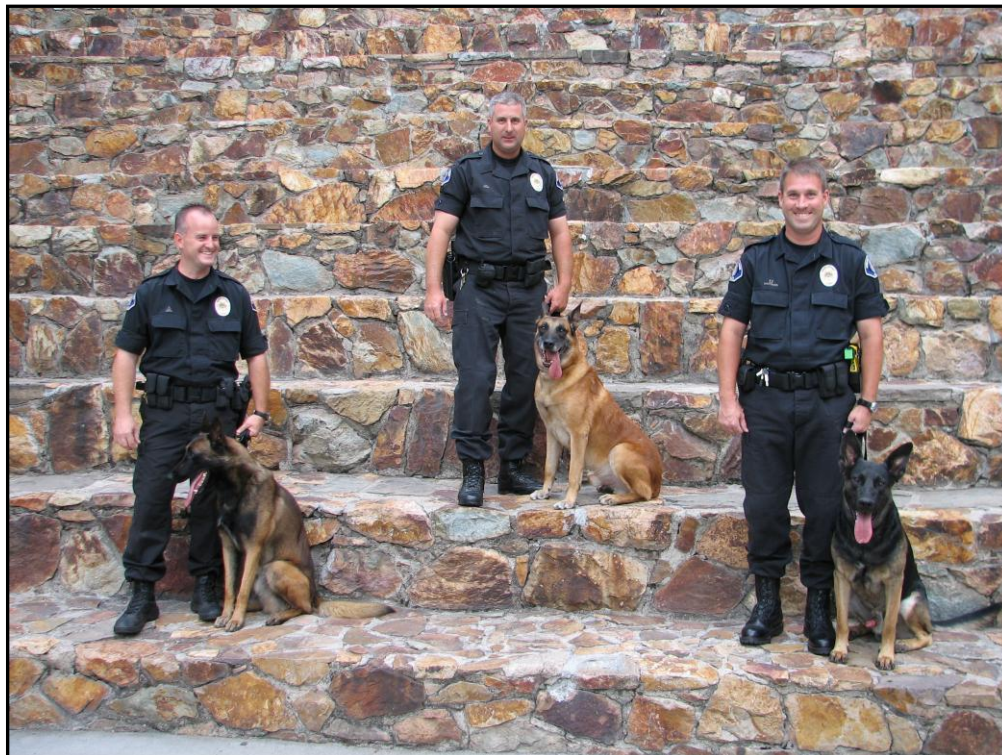
FYE June 30, 2013

<u>Account Description</u>	<u>2008-09 3rd Prior Year</u>	<u>2009-10 2nd Prior Year</u>	<u>2010-11 1st Prior Year</u>	<u>2011-12 Current Budget</u>	<u>2011-12 Current Projection</u>	<u>2012-13 Approved Budget</u>
Administration						
Personnel Costs	\$744,545	\$652,393	\$746,289	\$950,600	\$875,529	\$990,400
Operational Expenses	339,277	344,189	340,918	431,200	437,490	416,400
Other	7,674	986	10,783	11,000	3,095	5,000
Total	\$1,091,496	\$997,568	\$1,097,990	\$1,392,800	\$1,316,114	\$1,411,800
Legislative						
Personnel Costs	\$64,507	\$68,975	\$80,804	\$85,200	\$87,449	\$84,200
Other	16,618	39,272	50,996	64,400	61,914	59,800
Total	\$81,125	\$108,247	\$131,800	\$149,600	\$149,363	\$144,000
Legal and Attorney Fees						
Personnel Costs	\$995	-	-	-	-	-
Operational Expenses	442,498	397,916	376,245	360,700	377,012	388,700
Other	140	-	-	1,000	-	-
Total	\$443,633	\$397,916	\$376,245	\$361,700	\$377,012	\$388,700
Executive						
Personnel Costs	\$35,086	\$32,173	\$30,744	\$50,100	\$30,039	\$50,100
Operational Expenses	61,656	24,962	21,411	28,800	26,845	38,600
Other	12,846	5,209	386	3,000	4,472	3,000
Total	\$109,588	\$62,344	\$52,541	\$81,900	\$61,356	\$91,700
Data Processing						
Personnel Costs	-	-	-	-	-	-
Operational Expenses	109,897	106,582	116,207	106,100	115,355	146,500
Other	15,852	-	3,681	55,000	55,799	-
Total	\$125,749	\$106,582	\$119,888	\$161,100	\$171,154	\$146,500
P.W. - Fleet Management						
Personnel Costs	\$82,922	\$84,713	\$87,332	\$93,300	\$92,166	\$93,800
Operational Expenses	1,572	876	1,308	3,700	4,174	4,000
Other	3,613	169	730	1,000	-	1,000
Total	\$88,107	\$85,758	\$89,370	\$98,000	\$96,340	\$98,800
P.W. - Public Works						
Personnel Costs	\$165,932	\$176,483	\$223,148	\$235,800	\$237,604	\$228,600
Operational Expenses	25,024	20,074	24,511	26,800	40,710	28,400
Other	3,342	129	500	1,000	1,000	1,000
Total	\$194,298	\$196,686	\$248,159	\$263,600	\$279,314	\$258,000
P.W. - Building and Grounds						
Personnel Costs	\$239,672	\$243,544	\$251,257	\$271,500	\$264,114	\$277,600
Operational Expenses	387,915	350,122	416,774	408,300	468,197	426,300
Other	-	-	-	-	-	-
Total	\$627,587	\$593,666	\$668,031	\$679,800	\$732,311	\$703,900
Police						
Personnel Costs	\$2,796,717	\$2,744,906	\$3,011,514	\$3,473,700	\$3,157,146	\$3,745,600
Operational Expenses	490,186	550,031	622,748	589,700	684,872	700,400
Other	37,096	84,152	34,698	25,000	22,684	25,000
Total	\$3,323,999	\$3,379,089	\$3,668,960	\$4,088,400	\$3,864,702	\$4,471,000

<u>Account Description</u>	<u>2008-09 3rd Prior Year</u>	<u>2009-10 2nd Prior Year</u>	<u>2010-11 1st Prior Year</u>	<u>2011-12 Current Budget</u>	<u>2011-12 Current Projection</u>	<u>2012-13 Approved Budget</u>
Fire						
Personnel Costs	\$301,552	\$200,513	\$216,963	\$376,900	\$357,065	\$366,900
Operational Expenses	74,420	62,644	152,821	90,800	99,600	147,700
Other	20,646	63,097	39,273	23,000	715	23,000
Total	\$396,618	\$326,254	\$409,057	\$490,700	\$457,380	\$537,600
Ambulance						
Personnel Costs	\$679,942	\$877,878	\$978,399	\$1,079,200	\$1,100,873	\$1,128,400
Operational Expenses	160,449	163,282	210,841	231,200	182,429	239,000
Other	8,409	5,951	41,878	12,000	(31)	12,000
Total	\$848,800	\$1,047,111	\$1,231,118	\$1,322,400	\$1,283,271	\$1,379,400
P.W. - Engineering						
Personnel Costs	\$303,018	\$307,311	\$322,835	\$340,800	\$328,776	\$339,300
Operational Expenses	60,816	19,147	26,683	46,900	42,658	53,800
Other	2,310	394	249	1,000	833	1,000
Total	\$366,144	\$326,852	\$349,767	\$388,700	\$372,267	\$394,100
P.W. - Streets and Highways						
Personnel Costs	\$441,930	\$447,089	\$441,649	\$518,300	\$425,361	\$552,300
Operational Expenses	384,136	375,316	425,518	394,300	394,289	424,400
Other	457,015	733,277	597,417	599,800	651,834	634,800
Total	\$1,283,081	\$1,555,682	\$1,464,584	\$1,512,400	\$1,471,484	\$1,611,500
Sanitation						
Operational Expenses	\$880,920	\$935,934	\$1,081,284	\$1,025,700	\$921,997	\$1,085,900
Other	-	-	-	-	-	-
Total	\$880,920	\$935,934	\$1,081,284	\$1,025,700	\$921,997	\$1,085,900
P.W. - Building Inspection						
Personnel Costs	\$434,239	\$326,531	\$333,251	\$370,100	\$357,132	\$376,400
Operational Expenses	24,624	22,078	18,769	38,000	16,733	34,500
Other	1,926	336	851	2,500	-	1,000
Total	\$460,789	\$348,945	\$352,871	\$410,600	\$373,865	\$411,900
Parks and Rec - Parks						
Personnel Costs	\$542,591	\$519,629	\$537,201	\$593,400	\$530,800	\$624,400
Operational Expenses	146,918	117,200	132,954	146,900	153,809	157,600
Other	5,136	2,040	3,006	2,500	693	3,500
Total	\$694,645	\$638,869	\$673,161	\$742,800	\$685,302	\$785,500
Senior Citizens						
Personnel Costs	\$7,541	\$7,595	\$7,763	\$8,300	\$8,863	\$9,300
Operational Expenses	10,039	10,297	10,212	10,300	11,756	11,600
Other	2,600	-	-	-	-	-
Total	\$20,180	\$17,892	\$17,975	\$18,600	\$20,619	\$20,900
Parks and Rec - Boat Harbor						
Personnel Costs	\$26,626	\$30,650	\$22,026	\$41,800	\$21,701	\$42,900
Operational Expenses	3,304	2,917	1,532	2,800	1,185	2,800
Other	973	120	-	2,000	1,876	4,000
Total	\$30,903	\$33,687	\$23,558	\$46,600	\$24,762	\$49,700
Parks and Rec-Recreation						
Personnel Costs	\$336,737	\$325,357	\$302,335	\$318,800	\$380,652	\$409,500
Operational Expenses	194,120	234,698	210,074	182,300	143,431	114,600
Other	2,159	85	-	-	-	2,000
Total	\$533,016	\$560,140	\$512,409	\$501,100	\$524,083	\$526,100

<u>Account Description</u>	<u>2008-09 3rd Prior Year</u>	<u>2009-10 2nd Prior Year</u>	<u>2010-11 1st Prior Year</u>	<u>2011-12 Current Budget</u>	<u>2011-12 Current Projection</u>	<u>2012-13 Approved Budget</u>
Community Committees						
Neighborhood Preservation	-	-	-	200	-	\$200
Historical Committee	3,133	4,050	7,350	10,000	4,600	1,000
Beautification Committee	2,831	-	1,125	11,200	1,027	1,000
Total	\$5,964	\$4,050	\$8,475	\$21,400	\$5,627	\$2,200
Library						
Personnel Costs	\$550,001	\$538,535	\$571,612	\$624,200	\$597,636	\$631,000
Operational Expenses	93,426	74,275	94,997	96,800	92,009	102,700
Other	4,060	1,234	10,820	6,300	2,665	14,100
Total	\$647,487	\$614,044	\$677,429	\$727,300	\$692,310	\$747,800
Literacy Center						
Personnel Costs	\$55,482	\$58,409	\$60,970	\$61,800	\$64,004	\$8,600
Operational Expenses	1,446	1,024	1,273	2,300	1,490	2,500
Other	-	-	800	1,000	1,144	1,000
Total	\$56,928	\$59,433	\$63,043	\$65,100	\$66,638	\$12,100
Parks and Rec- Cemetery						
Personnel Costs	\$448,253	\$420,779	\$434,404	\$491,400	\$487,374	\$531,800
Operational Expenses	72,408	65,517	68,905	77,600	81,763	98,500
Other	1,200	778	848	2,500	2,973	2,500
Total	\$521,861	\$487,074	\$504,157	\$571,500	\$572,110	\$632,800
Planning						
Personnel Costs	\$360,754	\$368,769	\$375,259	\$407,300	\$391,582	\$388,200
Operational Expenses	14,526	10,909	10,158	12,400	11,493	12,700
Other	-	123	1,138	1,000	2,569	1,000
Total	\$375,280	\$379,801	\$386,555	\$420,700	\$405,644	\$401,900
P.W. - Water						
Personnel Costs	\$694,165	\$749,738	\$543,933	\$622,000	\$466,109	\$656,100
Operational Expenses	1,111,867	880,230	925,782	1,039,400	1,118,089	1,660,100
Other	2,026,481	2,359,706	3,037,706	1,680,300	2,525,260	2,841,700
Total	\$3,832,513	\$3,989,674	\$4,507,421	\$3,341,700	\$4,109,458	\$5,157,900
P.W. - Sewer						
Personnel Costs	\$334,021	\$222,823	\$314,899	\$342,700	\$406,534	\$436,600
Operational Expenses	2,453,046	3,178,491	3,325,986	3,836,600	2,703,499	3,333,900
Other	459,361	241,666	158,662	221,000	337,618	968,000
Total	\$3,246,428	\$3,642,980	\$3,799,547	\$4,400,300	\$3,447,651	\$4,738,500
P.W. - Storm Drain						
Personnel Costs	\$106,014	\$75,251	\$78,888	\$82,700	\$57,394	\$102,000
Operational Expenses	120,398	87,715	128,905	112,000	105,540	137,400
Other	167,358	313,546	125,868	382,200	406,833	706,900
Total	\$393,770	\$476,512	\$333,661	\$576,900	\$569,767	\$946,300
P.W. - Secondary Irrigation						
Personnel Costs	\$144,194	\$128,553	\$148,383	\$159,700	\$160,192	\$155,600
Operational Expenses	3,480,160	1,050,755	2,282,702	2,261,900	2,267,731	2,266,900
Other	17,557,559	13,195,220	181	494,500	626,416	1,352,000
Total	\$21,181,913	\$14,374,528	\$2,431,266	\$2,916,100	\$3,054,339	\$3,774,500
Broadband						
Personnel Costs	\$361,351	\$263,332	\$192,284	\$194,300	\$193,894	\$198,400
Operational Expenses	375,876	350,526	299,902	273,700	276,678	227,600
Other	466,465	448,651	135,481	640,000	440,663	2,907,600
Total	\$1,203,692	\$1,062,509	\$627,667	\$1,108,000	\$911,235	\$3,333,600

<u>Account Description</u>	<u>2008-09 3rd Prior Year</u>	<u>2009-10 2nd Prior Year</u>	<u>2010-11 1st Prior Year</u>	<u>2011-12 Current Budget</u>	<u>2011-12 Current Projection</u>	<u>2012-13 Approved Budget</u>
Parks and Rec-Fitness						
Personnel Costs	\$1,137,526	\$1,100,098	\$1,089,917	\$1,190,700	\$1,184,108	\$1,235,800
Operational Expenses	649,896	684,819	698,674	639,500	652,854	605,000
Other	1,504	22,088	11,445	10,000	12,296	20,200
Total	\$1,788,926	\$1,807,005	\$1,800,036	\$1,840,200	\$1,849,258	\$1,861,000
Arts						
Personnel Costs	\$67,791	\$66,937	\$69,466	\$74,200	\$72,363	\$80,700
Operational Expenses	124,416	112,003	118,767	103,500	127,773	118,600
Other	2,152	55	1,602	2,500	1,873	16,000
Total	\$194,359	\$178,995	\$189,835	\$180,200	\$202,009	\$215,300
Summation						
Personnel Costs	\$11,464,104	\$11,038,964	\$11,473,525	\$13,058,800	\$12,336,460	\$13,744,500
Operational Expenses	12,317,818	10,277,851	12,206,332	12,666,000	11,683,958	13,049,100
Other	21,267,877	17,479,012	4,217,273	4,181,100	5,103,280	9,559,800
Total	\$45,049,799	\$38,795,827	\$27,897,130	\$29,905,900	\$29,123,698	\$36,353,400



A history of full-time equivalent City Government Employees by Function/Program is useful in assessing the growth patterns of the City government.

<p style="text-align: center;">American Fork City Full-time-Equivalent City Government Employees by Function/Program Last Ten Fiscal Years</p>											
<u>Function/Program</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General government											
Administration	6.50	8.76	9.79	8.10	7.45	8.06	8.75	8.73	6.73	9.25	10.10
Legal ¹	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Data Processing	-	1.00	1.00	1.00	1.00	-	-	-	-	-	-
Economic Development	-	-	-	-	-	0.50	0.50	0.50	0.50	0.21	0.50
Police											
Officers	34.00	33.00	34.00	33.00	32.00	33.00	34.00	32.00	32.00	33.00	33.00
Civilians	10.00	9.44	9.84	9.47	9.63	9.73	9.26	10.25	8.52	8.53	8.00
Fire											
Firefighters and officers	2.80	4.46	5.00	4.78	5.17	7.10	6.91	7.37	7.11	10.08	6.24
Ambulance	2.85	5.42	6.22	6.47	5.88	17.64	21.42	24.27	28.67	27.30	29.40
Civilians											
Public Works											
Building and Grounds	3.50	4.85	5.04	4.69	4.43	4.43	3.43	3.43	3.43	3.43	3.43
Building Inspections	6.85	6.85	7.04	6.61	6.43	6.43	6.43	6.00	5.00	4.00	4.00
Engineering	2.00	3.00	3.00	2.00	3.00	2.00	3.00	3.00	3.00	3.00	3.00
Fleet	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Administration	1.00	1.00	1.00	1.00	1.00	1.00	2.68	2.67	2.69	2.77	2.78
Secondary Irrigation ¹	-	-	-	-	-	-	1.53	1.66	2.59	2.00	2.00
Sewer	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	5.00	5.00
Storm Drain	-	-	-	1.00	1.00	2.00	1.00	1.00	1.00	0.14	1.50
Streets	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	6.00	7.00
Water	5.00	5.06	5.19	5.15	5.00	6.00	7.00	7.00	8.00	6.00	6.75
Planning	1.00	2.00	2.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	3.75
Parks and recreation ¹											
Cemetery	5.12	5.12	4.71	5.07	4.80	5.51	7.58	6.00	7.50	7.43	7.91
Recreation	3.00	5.12	4.71	5.07	4.30	4.53	6.06	5.73	5.50	5.01	8.07
Fitness	26.50	27.56	27.91	26.61	26.67	31.34	40.99	42.35	39.81	39.30	39.86
Parks	6.00	8.06	7.80	8.25	9.36	9.66	9.48	10.00	9.10	9.73	9.73
Boat Harbor	1.30	1.36	1.40	1.22	1.05	1.21	1.24	1.12	1.25	0.91	1.63
Library	11.00	11.21	11.80	12.34	12.60	12.37	13.10	12.91	12.22	11.93	11.92
Literacy	1.06	1.06	1.40	1.33	0.01	-	1.00	1.00	1.00	1.00	0.59
Broadband	-	1.44	3.33	8.84	7.06	6.00	4.49	4.00	3.50	2.00	2.00
Arts	0.60	0.62	0.56	1.00	1.00	1.00	1.00	1.00	1.00	1.20	1.20
Total	<u>141.08</u>	<u>157.39</u>	<u>163.74</u>	<u>167.00</u>	<u>162.84</u>	<u>183.51</u>	<u>205.85</u>	<u>206.99</u>	<u>205.12</u>	<u>204.22</u>	<u>210.36</u>

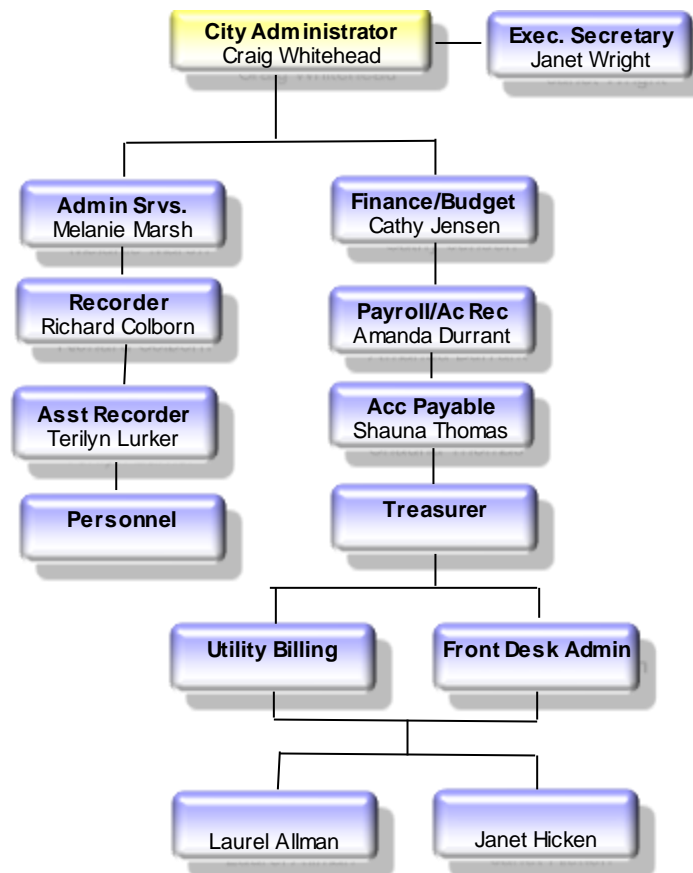
Source: American Fork City HR Department

¹ New function breakout

Some changes in FT reflects re-allocation of departmental workforce

2012 Part-time equivalent hours based on last fiscal year

Administration



City Administrator's Office



Mission Statement

The City Administrator's Office provides leadership, coordination, and management for the affairs of the City to ensure effective community service.

Strategic Vision

Service Excellence and Continuous Improvement through Teamwork.

City Administrator's Goals and Objectives:

- Continue implementation of a service excellence initiative, "Excellence American Fork," to improve our services and embed our organizational culture based on our Strategic Vision: Service Excellence – Continuous Improvement – Teamwork
 - Complete leadership training and commitment
 - Develop communication plan
 - Improve customer service satisfaction rating of City services by five percent as measured by percent of customers rating services good to excellent, and reducing the number of complaints received by ten percent
- Hold a Mayor-Council-Staff goal-setting session in January 2013 to establish priority goals for the next five to ten years
 - Develop action plan document by February 28, 2013 to lead development of budget priorities
- Develop five year financial projections for operational costs, including development of vehicle replacement and technology replacement funds
- Analyze City's pay plan and provide recommendations regarding any changes by December 2012
- Analyze City development process and implement changes by January 2013
- Review and analyze Arts and Celebration functions and recommend changes by December 2012.

Human Resource's Mission Statement

Our mission is to facilitate the effective delivery of city services by maintaining professional human resource practices and programs. We are also committed to a hiring system that is transparent, efficient, open and accessible to all qualified applicants.

Recorder's Mission Statement

To ensure the preservation and integrity of all official city records, maintain an effective records management system, and to provide professional, courteous, responsive customer service to all citizens in a timely manner.

Finance Mission Statement

The Mission of the finance department is to sustain the City's financial solvency; facilitate growth in American Fork through the effective and efficient management of resources and processes; manage and protect the City's financial resources; and by providing quality financial information to allow for the implementation of effective policy, management, stewardship and program decisions.

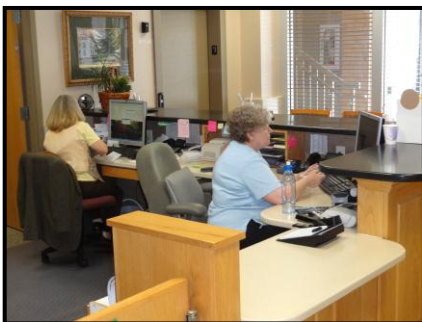
2012 – 2013 Goals

- Implement a new records management system.
- Complete and adopt an employee handbook.
- Continue to develop and enhance the professionalism and service orientation of personnel through training and development.
- Ensure that new supervisors and managers possess the knowledge and skills for effective day-to-day decision-making. Develop a manager supervisor toolkit
- Develop and offer exceptional wellness programs, services, and educational opportunities that target employee needs/risks.
- Minimize the City's exposure through a City-wide risk management program.
- Enhance understanding and increase citizen participation in City government through various media outlets.
- Develop a social media policy and work with the various city departments to implement social media tools as is prudent and in the best interests of the City.
- Continue seeking and applying for grants to finish the Art Dye Ball Park, to construct pavilions and purchase new picnic tables and park amenities in the parks.
- Complete volunteer handbook. .
- Enhance city's website to include more on-line enrollment options, more user friendly pages and continue to update and improve content.

Department Description

The Administration Department is broken down into 6 major functions: City-wide administration, Finance, Treasurer Services, Human Resources, Recording and Utility Billing.

- The City Administrator is responsible for the over-all operations of the City.
- The finance function is responsible for the fiscal responsibilities of the City, including accounting, payroll, purchasing, accounts receivable, accounts payable and budgeting.
- The Treasury function is responsible for custody of the City's cash and investment assets.
- The Human resource function is responsible for maintaining employee records, benefits, personnel policies and recruitment.
- The Recording function is responsible for custody and maintenance of all City records.
- Utility billing is the City's notification and receiving of funds for providing utility services to the City residents.



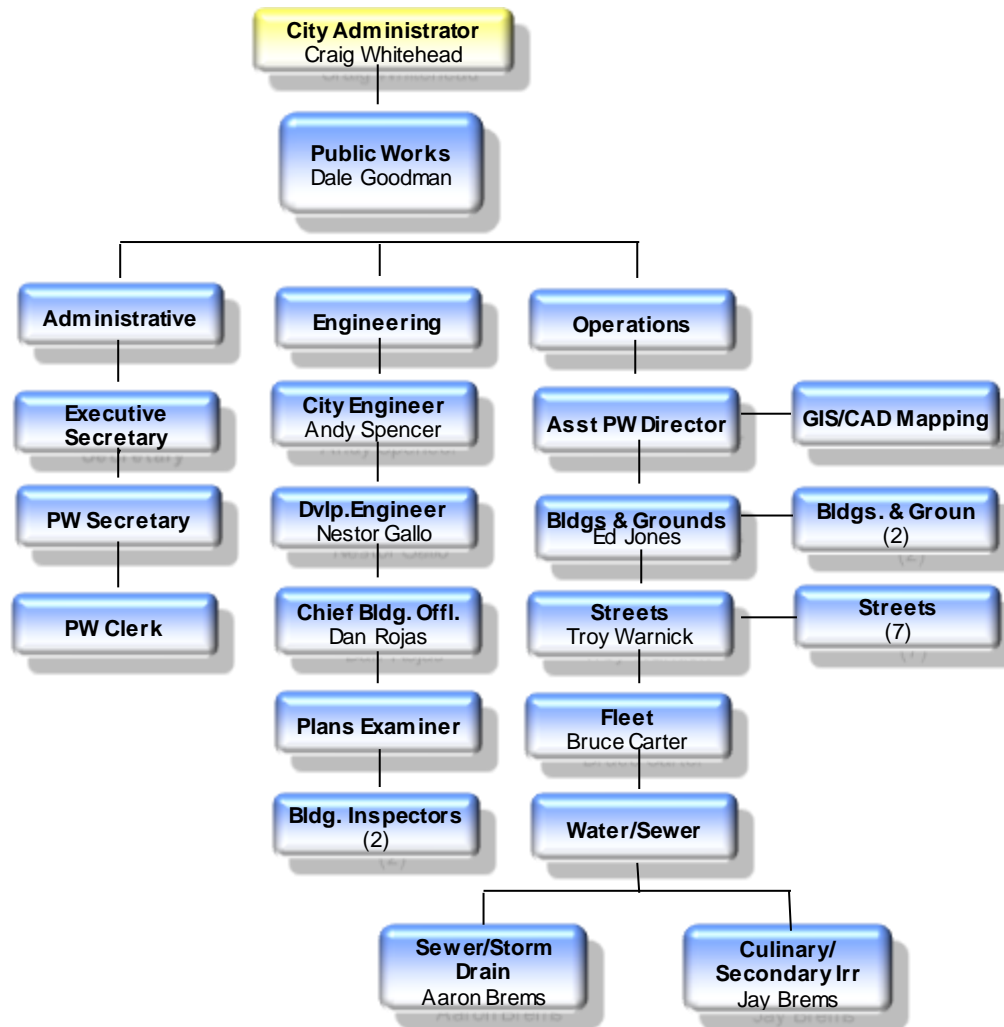
2012-13 Budget – Administration

Expenditures	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Administration Department 4100						
Wages	\$486,435	\$420,247	\$495,832	\$592,700	\$587,012	\$619,400
Temporary Wages	52,595	52,112	36,029	44,000	42,099	22,300
Employee Benefits	205,515	180,034	214,428	313,900	246,379	348,700
Promotional	15,467	4,102	3,005	20,000	11,061	20,000
Subscriptions/Memberships	15,256	915	3,899	5,000	5,207	5,000
Ordinances & Publications	27,770	28,293	24,908	32,900	28,253	33,100
Travel	1,509	33	2,700	10,400	6,465	10,000
Office Expense & Supplies	19,301	13,263	16,746	20,000	18,864	20,000
Vehicle Supplies & Maint.	542	364	746	1,000	647	2,000
Telephone	7,057	6,690	7,858	7,600	9,405	9,500
Professional & Technical	10,000	3,494	-	5,000	-	5,000
Education & Schools	3,840	1,010	3,658	8,300	1,623	5,000
Insurance	162,699	158,497	163,566	170,000	147,312	167,000
Postage	12,317	12,550	14,000	25,000	16,000	25,000
Sundry Charges	50,434	74,244	99,832	80,000	159,028	99,800
Election Expense	13,085	40,734	-	46,000	33,625	15,000
Equipment Purchases	7,674	986	10,783	11,000	3,095	5,000
Total Expenditures	\$1,091,496	\$997,568	\$1,097,990	\$1,392,800	\$1,316,075	\$1,411,800

Staffing Levels

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Administration Department 4100					
Full-Time Positions					
City Administrator	-	-	1	1	1
City Recorder	1	1	1	1	1
Director of Admin. Services/Treasurer	1	1	1	1	1
Finance/Budget Officer	1	1	1	1	1
Deputy Recorder	1	1	1	1	1
Utility Supervisor/Business License	0.25	0.25	0.25	0.25	0.25
Accounts Payable	1	1	1	1	1
Payroll/HR Technician	1	1	1	1	1
Office Clerk/Utility Billing	-	-	1	1	1
Benefited Position/Benefits	-	-	-	-	0.25
Part-Time (Non-Benefited) Positions					
Office Clerk/Utility Billing	2	2	1	1	1
Administrative Assistant	1	1	1	1	1
Total Positions	9.25	9.25	10.25	10.25	10.50

Public Works



Mission Statement

The mission of American Fork City Public Works is to provide quality services to all of our residents by being diligent in the enforcement of wise engineering and construction practices. We understand that our stewardship to the residents of American Fork extends beyond the present day and impacts the future quality of life for all of us.



Department Description

The Public Works Department is a valuable and multifaceted organization that is charged with providing those services that enhance the quality of life for the residents of American Fork. We take our stewardship seriously and are proud of the work that we perform and the services that we provide. From engineering and construction to park and cemetery maintenance, and utility management, the Public Work department is dedicated to providing the very best to our residents and all who work and play within our city.

2011-2012 Accomplishments

- Completed improvements to the area north of the PW administration bldg.
- The Sewer Division was proactive in locating and preventing infiltration to our sewer lines, helping the City to recognize a significant savings to the City.
- During the 2011 year, all sewer lines within the City were televised and cleaned within a 10 month period. American Fork City was #1 in the TSSD District for TV-ing and cleaning performance.
- There were no backup claims during the year.
- Completed two priority "1" bursting projects in accordance with the sewer master plan.
- A weather station was installed to track SWPPP inspection criteria.
- The metering station was activated in the canyon to calculate river flows.
- Updated mapping and GIS.
- Made improvements to the storm drain system on 700 East.
- Replaced water laterals on 350 East between 700 North and 900 North in preparation for the road reconstruction.

2012– 2013 Goals

- Construct a salt dome and storage yard on the south side of 200 North.
- Work with Utah County on funding and reconstruction of 900 West Street from State Street.
- Support Utah County in the construction of North Utah County Boulevard.
- Finish bridge, and place culinary and secondary waterlines on 1120 North and Mitchell Hollow project.
- Begin the update and put out to bid the preparation of the General Plan Elements for: Storm Drain - North West area 2013; the rest of the City in 2014 and the Transportation – 2013.
- Design 2013 Pavement Management Contract Project.
- Evaluate appropriate alternatives for the 300 West/200 South under pass and begin design on 300 West reconstruct. Pursue funding sources.
- Continue to study and design of realignment of 100 East/200 South; develop funding sources.
- Assist PRWUA on trailhead design for Murdoch trail.
- Continue to monitor and improve security practices at the Public Works yard complex, install card reader at south gate location.
- Continue improvements to the north compound area at the Public Works yard.
- Evaluation and improvements to the Pressurized Irrigation System to optimize operation and water conservation.
- Improve the railroad crossing at 400 West and Pacific Drive.
- Provide technical support in the construction of the Police warehouse.



Public Works - Administration

The public works budget is primarily for administration expenses of the public works department. The City has made recent changes in allocation of expenses to allow more equity among public works departments; uniform expenses and overtime are now allocated out of the public works administration budget.

Because the water and sewer fund is self-supporting, expenses for overtime and uniforms will still be reported in the sewer and water fund.

2012-13 Budget – Public Works

Expenditures	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Public Works Department 4155						
Wages	\$113,073	\$119,408	\$121,153	\$125,500	\$137,440	\$125,700
Overtime Wages	-	-	27,434	31,000	24,564	23,000
Employee Benefits	52,859	57,075	74,561	79,300	75,600	79,900
Subscriptions/Memberships	1,009	172	451	500	347	500
Travel	932	278	-	400	335	400
Vehicle Supplies & Maint.	2,458	2,877	3,110	4,200	5,913	5,000
Telephone	10,027	7,311	6,875	6,700	6,583	6,700
Education & Schools	585	514	519	1,000	1,964	800
Safety Equip. & Uniforms	-	-	4,220	4,000	1,824	4,000
Department Supplies	5,058	4,656	5,902	5,000	5,789	5,000
Sundry Charges	4,955	4,266	3,434	5,000	17,955	6,000
Equipment Purchases	3,342	129	500	1,000	1,000	1,000
Total Expenditures	\$194,298	\$196,686	\$248,159	\$263,600	\$279,314	\$258,000

Staffing Levels

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Public Works	Department 4155				
Full-Time Positions					
Public Works Director	1	1	1	1	1
Secretary	1	1	1	1	1
Total Positions	2	2	2	2	2

Public Works – Fleet Management

The fleet division is responsible for analysis of City vehicles to determine which vehicles can be maintained or repaired through the City fleet division and which vehicles will need to be repaired by outside maintenance and repair providers.

2012-13 Budget – Fleet Management

<u>Expenditures</u>	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Fleet Management	Department 4150					
Wages	\$56,979	\$56,873	\$57,070	\$59,600	\$60,779	\$58,800
Employee Benefits	25,943	27,840	30,262	33,700	31,387	35,000
Travel	210	-	-	400	587	400
Equip. Supplies & Maint.	149	-	420	2,300	2,824	2,500
Telephone	407	426	671	500	376	500
Education & Schools	170	-	-	300	227	300
Clothing Allowance	400	400	217	-	-	-
Department Supplies	-	50	-	100	-	200
Sundry Charges	236	-	-	100	160	100
Equipment Purchases	3,613	169	-	1,000	-	1,000
Total Expenditures	\$88,107	\$85,758	\$88,640	\$98,000	\$96,340	\$98,800

Staffing Levels

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Fleet	Department 4150				
Full-Time Positions					
Fleet Maintenance Supervisor	1	1	1	1	1
Total Positions	1	1	1	1	1

Public Works – Buildings and Grounds

The Buildings and Grounds division has responsibility for the maintenance of the City's buildings. This is a challenging budget to manage because, in addition to trying to control costs of maintenance in each City facility, it is necessary to project and expense all electric and power costs associated with City facilities, which vary with the severity of the seasons.

2012-13 Budget – Buildings and Grounds

Expenditures	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Building and Grounds						Division 4160
Wages	\$154,787	\$156,731	\$158,067	\$165,600	\$168,064	\$166,800
Overtime Wages	3,655	-	-	-	-	-
Temporary Wages	7,221	6,637	6,637	8,200	6,893	8,200
Employee Benefits	74,009	80,176	86,553	97,700	89,157	102,600
Vehicle Supplies & Maint.	880	464	152	1,000	1,293	1,500
Education & Schools	(255)	1,128	1,504	2,000	813	2,000
Clothing Allowance	1,200	1,200	-	-	-	-
Department Supplies	1,576	3,106	2,926	3,000	2,216	2,500
Legion Hall	4,086	3,225	2,615	8,000	7,520	5,000
Public Works Complex	61,734	37,795	64,608	40,000	51,889	50,000
Library	53,898	62,352	58,296	60,000	56,193	60,000
Senior Citizens	7,689	7,006	8,725	6,000	9,232	8,000
Administration Building	20,151	16,909	28,161	15,000	18,951	17,000
Cemetery	6,057	6,252	6,179	6,000	5,772	6,000
Police/Courts Building	107,688	100,322	115,726	142,000	173,524	146,000
City Hall	11,293	11,678	11,989	9,300	12,659	9,300
Fire/Ambulance Building	23,367	29,602	34,542	35,000	47,135	35,000
Asphalt Maintenance	-	-	-	-	-	-
Janitorial Service	88,551	69,083	81,351	81,000	81,000	84,000
Total Expenditures	\$627,587	\$593,666	\$668,031	\$679,800	\$732,311	\$703,900

Staffing Levels

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Buildings and Grounds					Division 4160
Full-Time Positions					
Building Maintenance Superintendent	1	1	1	1	1
Building Maintenance Lead	1	1	1	1	1
Building Maintenance Tech	1	1	1	1	1
Part-Time (Non-Benefited) Positions					
Sr. Citizens Janitor	1	1	1	1	1
Total Positions	4	4	4	4	4

Public Works – Engineering

The engineering division provides the City's engineering needs. Services for the water and sewer department are included in the allocation payment from the water and sewer department to the general fund that is analyzed on an annual basis.

2012-13 Budget - Engineering

Expenditures	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Engineering Division 4400						
Wages	\$199,376	\$200,275	\$201,267	\$210,100	\$204,646	\$202,900
Overtime Wages	-	-	-	-	-	-
Part Time Wages	14,023	14,265	17,499	17,800	21,493	21,000
Employee Benefits	89,619	92,771	104,069	112,900	102,637	115,400
Subscriptions/Memberships	437	569	911	1,000	865	1,500
Travel	1,429	470	298	2,000	1,179	2,800
Vehicle Supplies & Maint.	2,846	3,593	4,508	3,500	9,373	9,400
Telephone	2,037	3,771	2,192	2,500	2,224	2,200
Professional Services	40,965	11,992	10,572	25,000	17,871	25,000
Education & Schools	965	743	1,173	2,000	1,192	2,000
Department Supplies	6,096	3,696	3,181	5,000	3,647	5,000
Sundry	-	(5,997)	207	500	812	500
Computer Software	6,041	310	3,641	5,400	5,495	5,400
Federal Matching Funds	-	-	-	-	-	-
Equipment Purchases	2,310	394	249	1,000	833	1,000
Total Expenditures	\$366,144	\$326,852	\$349,767	\$388,700	\$372,267	\$394,100

Staffing Levels

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Engineering Division 4400					
Full-Time Positions					
GIS Supt	1	1	1	1	1
Public Works Director	1	1	1	1	1
PW Executive Secretary	1	1	1	1	1
Total Positions	3	3	3	3	3

Public Works – Streets

The Streets division maintains the road system in the City. Streets continue to be a concern for both the City and residents. For FYE 2009, The City Council approved an increase in property taxes to generate revenue to “accrue” for street projects. Each year, \$500,000 is allocated from the general fund to the capital improvement fund, to finance the streets “accrual” projects. These projects are then expended out of the capital improvement fund.

The streets budget is managed such that those expenditure line-items related directly to maintenance of Class B & C roads, including special department supplies, pavement markings, equipment purchases, sidewalk funding, and road fund expenses, come directly from B&C road fund distributions. All other operational expenditures, in the departmental budget come from the general fund. Other road construction and improvement projects come from the road accrual account or if it qualifies, from road impact fees.

2012-13 Budget - Streets

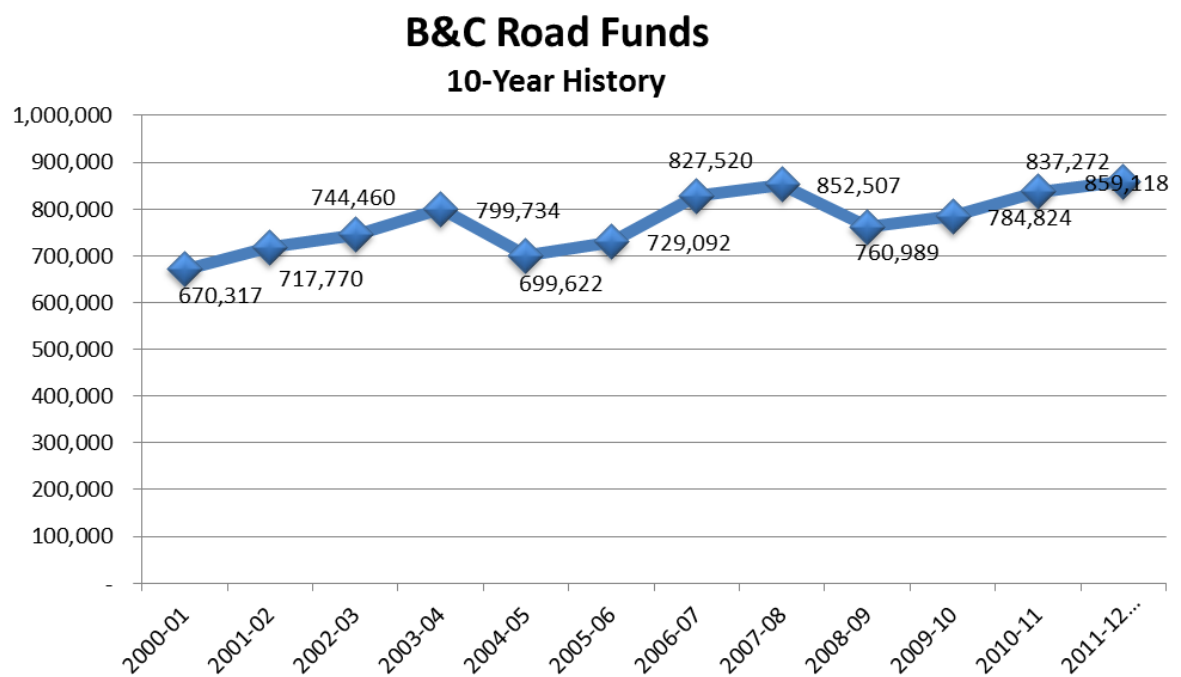
<u>Expenditures</u>	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Streets Division 4410						
Wages	\$285,255	\$290,401	\$282,802	\$299,800	\$263,089	\$317,600
Overtime Wages	13,930	8,240	956	-	-	-
Temporary Wages	1,608	-	-	18,400	12,920	18,400
Employee Benefits	141,137	148,448	157,891	200,100	149,352	216,300
Travel	1,288	276	-	2,000	-	2,000
Equip. Supplies & Maint.	53,807	42,789	67,629	65,000	93,019	65,000
Street Lights Pow er	224,523	238,459	247,180	216,200	232,171	248,000
Telephone	5,550	5,128	6,209	6,700	6,181	6,200
Education & Schools	807	850	1,315	2,000	200	2,000
Clothing Allow ance	2,000	2,800	2,800	3,200	5,333	2,000
Special Dept. Supplies	15,728	5,644	9,231	14,200	7,545	14,200
Pavement Markings/Signs	80,433	79,370	91,154	85,000	49,840	85,000
Equipment Purchases	5,869	38,397	1,532	5,000	5,245	5,000
Safe Sidew alk Funding	104,021	102,938	124,575	110,000	161,789	110,000
Road Fund Expenses	347,125	591,942	471,310	484,800	484,800	519,800
Total Expenditures	\$1,283,081	\$1,555,682	\$1,464,584	\$1,512,400	\$1,471,484	\$1,611,500

Staffing Levels

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Streets Division 4410					
Full-Time Positions					
Street Division Superintendent	1	1	1	1	1
Equipment Operator	5	5	5	5	5
Streets Lead	1	1	1	1	1
Part-Time (Non-Benefited) Positions					
Labor	1	1	1	2	2
Total Positions	8	8	8	9	9



A ten-year history of B&C Road fund receipts is as follows:



Public Works – Building Inspections

The Building Inspections division is responsible for maintaining the integrity of the buildings in the City through inspections during the construction process.

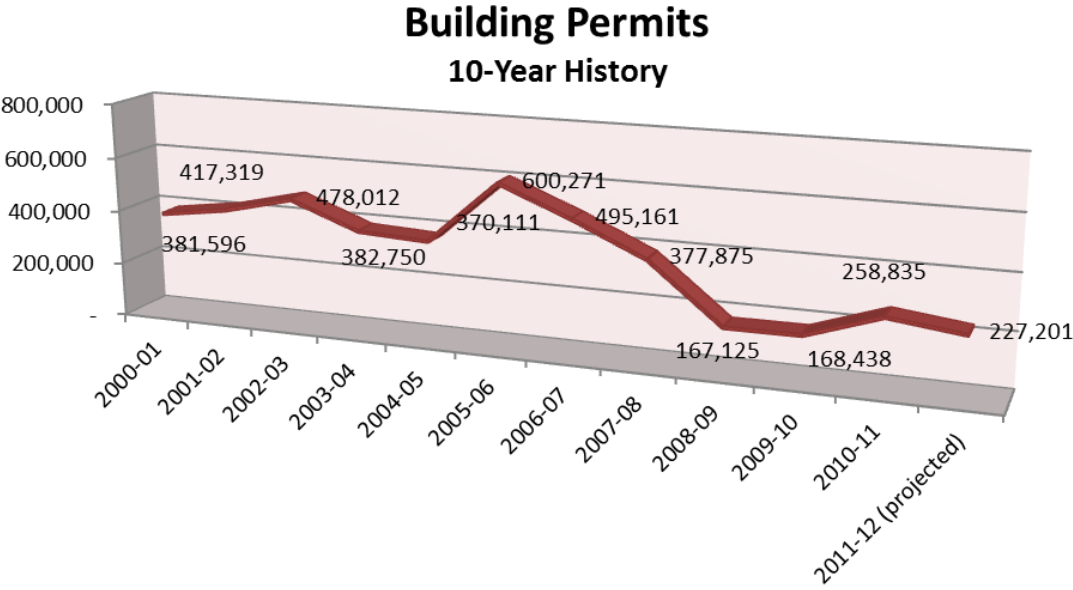
2012-13 Budget – Building Inspection

Expenditures	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Building Inspection Division 4430						
Wages	\$297,815	\$219,328	\$219,678	\$236,100	\$232,835	\$236,300
Overtime Wages	980	-	-	-	-	-
Employee Benefits	135,444	107,203	113,573	134,000	124,297	140,100
Subscriptions/Memberships	1,143	546	3,186	5,000	776	5,000
Travel	570	315	-	2,000	476	2,000
Vehicles Supplies & Maint.	7,283	5,105	4,274	5,000	5,445	5,500
Telephone	3,699	2,368	1,962	2,500	1,856	2,000
Plan Check Fees	3,531	4,360	3,590	8,000	2,487	8,000
Professional Services	-	350	940	5,000	740	2,000
Education & Schools	3,784	4,615	2,633	5,000	2,588	5,000
Clothing Allowance	1,200	2,625	-	-	-	-
Department Supplies	1,090	816	629	1,500	308	1,000
Building Permit Tax	1,655	978	1,555	3,000	2,057	3,000
Sundry Charges	497	-	-	1,000	-	1,000
Board of Adjustment	172	-	-	-	-	-
Equipment Purchases	1,926	336	851	2,500	-	1,000
Total Expenditures	\$460,789	\$348,945	\$352,871	\$410,600	\$373,865	\$411,900

Staffing Levels

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Building Inspection Division 4430					
Full-Time Positions					
Chief Building Inspector	1	1	1	1	1
Building Inspector I	1	1	1	1	1
Building Inspector II	1	1	1	1	1
Senior Building Inspector	1	1	1	1	1
Total Positions	4	4	4	4	4

The revenue from building permits has appeared to follow similar trends as the rest of the economy. In the last few years, the City has seen a significant downturn in the number of building permits issued. A graphical representation of building permit revenues for the City is as follows:



Public Works – Water and Sewer

The Water and Sewer fund is an enterprise fund. Therefore, it has operations much like a business and uses enterprise accounting.

Even though the Water and Sewer Fund encompasses four functions: culinary water, sewer, storm drain and secondary irrigation, the City separates the fund into general functions. These functions are comprised of culinary water and secondary irrigation to support the water function, and sewer and storm drain to support the waste water function. In an effort to make sure these functions are covering their costs, the fund is evaluated on the basis of analyzing net revenue from the culinary water and secondary water combined; and sewer and storm drain combined. As a fund however, the city is concerned that revenues from all sources fully cover expenditures in the water/sewer fund.

The Water and Sewer division is responsible for providing the citizens of the City with clean water, for culinary purposes, secondary irrigation for outside water needs, storm drain and sewer for elimination of waste within the City.

In 2007 and 2008, the City issued two significant bonds for \$8,250,000 (2007) and \$38,700,000 (2008). For the 2011-12 fiscal year, debt service on these two bond issuances will total \$3,301,852.52. The City is currently looking at options regarding rate structures and other funding sources to help meet debt service obligations.

Because of large debt service requirements, in conjunction with the secondary irrigation system, a rate study analysis was conducted, to analyze and recommend a new rate structure. The new rate structure is expected to be implemented in July of 2012.

2012-13 Budget – Water

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Fund 50						
Water						
Division 5110						
Revenues						
Water Sales	\$ 2,532,516	\$ 2,973,727	\$2,504,183	\$2,400,000	\$2,644,091	\$3,028,500
CUP Water	489,926	493,327	645,352	644,200	651,541	651,600
Irrigation Sales	18,330	330	330	-	-	-
Water Impact Fees	61,975	123,616	158,734	160,000	105,595	160,000
Water Hook-up Fees	12,349	45,532	37,158	40,000	36,807	40,000
Water Late Fees	23,877	26,181	30,975	30,000	28,645	30,000
Other	13,289	44,554	22,395	20,000	23,035	24,000
Grant	-	-	-	-	-	175,000
Interest Earnings	20,084	51,464	24,402	5,500	6,740	6,800
RDA Reimbursement	2,000	-	-	-	-	-
Note Receivable-Heritage	43,664	-	-	42,000	42,600	42,000
Proceeds of Loan	-	-	-	-	-	1,000,000
Developer Contributions	33,616	303,188	928,823	-	-	-
Total Revenues	\$3,251,626	\$4,061,919	\$4,352,352	\$3,341,700	\$3,539,054	\$5,157,900

Expenditures**Division 5110**

Wages	\$444,848	\$496,350	\$331,694	\$373,200	\$298,273	\$386,000
Overtime Wages	39,394	41,374	27,734	30,000	15,172	28,000
Temporary Wages	2,743	3,640	463	-	-	-
Employee Benefits	207,180	208,374	184,042	218,800	152,664	242,100
Subscrtns & Membrshps.	200	-	150	-	200	1,200
Travel	1,122	800	1,170	3,200	1,916	3,200
Postage	21,528	23,853	20,200	8,800	16,139	8,800
Equip Supplies & Maint.	15,659	15,519	22,438	20,000	54,712	50,000
Insurance	31,535	31,546	31,465	34,000	42,936	33,000
Electric Power-Pumps	370,646	208,540	165,031	170,000	108,485	170,000
Telephone	728	1,914	-	3,000	501	3,000
Professional and Technical	26,372	40,496	26,885	80,000	62,993	120,000
Schools and Education	3,164	2,160	1,280	2,400	2,332	2,400
Clothing	2,200	2,400	-	-	-	1,000
Special Department Supplies	157,055	64,926	69,691	120,000	174,956	200,000
Water Assessment Fees	96,333	120,076	218,452	200,000	284,919	628,500
To General Fund	368,000	368,000	368,000	368,000	368,000	409,000
Transfer to Debt Service	150,000	150,000	150,000	150,000	163,500	140,600
Depreciation	1,250,066	1,661,015	2,543,825	-	1,661,015	-
Reserved for Liability	17,325	-	1,020	30,000	-	30,000
Water Line Projects	74,719	12,990	-	-	183,692	-
Water Line Replacement	26,674	154,361	1,106	100,000	99,667	1,423,500
Water System Improvements	81,393	16,551	(1)	200,000	63,507	167,500
Equipment	40,454	15,357	18,168	22,500	7,455	13,500
Computer Replacement-Water	-	-	-	-	-	1,200
Water Stock Purchase	30,000	44	1,508	40,000	77	5,000
CUP Water Payment	322,525	297,525	322,525	322,600	337,600	337,600
Other	-	953	(5,885)	-	-	-
Land Lease State of Utah	5,650	5,910	6,460	7,600	8,747	7,600
Principal Debt Service	45,000	45,000	-	-	-	31,000
	-	-	-	-	-	21,600
Contribute to Fund Surplus	-	-	-	837,600	-	692,600
Total Expenditures	\$3,832,513	\$3,989,674	\$4,507,421	\$3,341,700	\$4,109,458	\$5,157,900
Net Profit (Loss)	(\$580,887)	\$72,245	(\$155,069)	-	(\$570,404)	-

Staffing Levels

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Fund 50					
Water					Division 5110
Full-Time Positions					
Water Superintendent	1	1	1	1	-
Water System Lead	1	1	1	1	-
Water System Operator II	1	1	1	1	1
Water System Operator III	2	2	2	2	2
Development Engineer	1	1	1	1	1
Engineering Services Manager	-	-	-	-	1
Utility Billing	0.75	0.75	0.75	0.75	0.75
Total Positions	6.75	6.75	6.75	6.75	5.75

2012-13 Budget – Sewer

	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Sewer Division 5210						
Revenues						
Sewer Sales	\$2,426,065	\$2,846,165	\$4,319,004	\$4,051,900	\$4,599,007	\$4,599,000
Sewer Impact Fes	4,035	86,496	107,556	71,000	92,307	92,000
Sewer Hook-up Fees	3,525	23,873	16,215	24,200	15,040	14,900
Sewer Late Fee	23,877	26,181	30,975	26,900	28,645	30,100
Interest Earnings	20,489	4,945	3,653	4,900	2,583	2,500
Contrib. to Fund Surplus	-	-	-	221,400	-	-
Developer Contributions	10,709	21,300	119,080	-	-	-
Total Revenues	\$2,488,700	\$3,008,960	\$4,596,483	\$4,400,300	\$4,737,582	\$4,738,500
Expenditures						
Wages	\$213,114	\$95,249	\$194,004	\$198,500	\$244,191	\$251,700
Overtime Wages	22,134	15,557	17,641	20,000	28,599	18,000
Temporary Wages	2,482	3,026	204	-	-	-
Employee Benefits	96,291	108,991	103,050	124,200	133,744	166,900
Travel	2,082	1,500	-	-	1,293	3,200
Postage	21,528	22,578	18,973	10,000	17,268	10,000
Equip. Supplies and Maint.	6,020	349	5,687	5,000	4,747	7,500
Insurance	31,263	31,546	31,465	34,000	29,348	33,000
Professional and Technical	14,106	15,648	21,717	15,000	18,535	25,000
Education	440	100	150	800	1,285	1,200
Clothing	1,600	2,000	-	-	-	-
Special Department Supplies	12,242	6,593	10,760	10,000	16,484	15,000
Temp Special Service District	1,978,353	2,720,079	2,868,671	3,363,800	2,246,539	2,800,000
To General Fund	368,000	368,000	368,000	368,000	368,000	409,000
Transfer to Debt Service Fund	150,000	150,000	150,000	150,000	163,500	140,600
Reserved for Liability	17,412	10,098	563	30,000	-	30,000
Sewer System Improvement	26,680	-	8,662	-	48,524	300,000
Sewer System Projects	282,571	89,269	-	71,000	21,027	250,000
Equipment Purchases	110	2,397	-	-	104,567	250,000
Computer Replacement-Sewer	-	-	-	-	-	300
Contribution to Fund Surplus	-	-	-	-	-	27,100
Total Expenditures	\$3,246,428	\$3,642,980	\$3,799,547	\$4,400,300	\$3,447,651	\$4,738,500
Net Profit (Loss)	(\$757,728)	(\$634,020)	\$796,936	-	\$1,289,931	-

Staffing Levels

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Sewer Division 5210					
Full-Time Positions					
Sewer Specialist	1	1	1	1	-
Sewer/Storm Drain Superintend.	-	-	-	-	1
Water System Operator III	2	2	2	2	1
Sewer/Storm Drain Equip Op	2	2	2	2	2
Water System Operator III	-	-	-	1	1
Total Positions	5	5	5	6	5

2012-13 Budget – Storm Drain

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Storm Drain Division 5310						
Revenues						
Storm Drain Fee	\$546,283	\$546,647	\$725,766	\$550,000	\$832,249	\$830,500
Storm Drain Late Fee	23,877	26,181	30,982	26,900	28,727	30,200
Funds from Surplus	-	-	-	-	-	85,600
Developer Contributions	2,845	1,350	-	-	-	-
Total Revenues	\$573,005	\$574,178	\$756,748	\$576,900	\$860,976	\$946,300
Expenditures						
Wages	\$61,654	\$44,646	\$49,520	\$46,100	\$37,691	\$46,000
Overtime Wages	6,604	5,070	2,207	6,000	1,048	2,300
Temporary Wages	840	-	-	-	-	20,000
Employee Benefits	36,916	25,535	27,161	30,600	18,655	33,700
Travel	-	-	-	-	-	1,000
Postage	493	-	-	-	5,423	9,000
Equip. Supplies and Maint.	1,329	2,012	723	3,000	3,988	8,000
Insurance	31,263	31,546	31,465	34,000	39,131	33,000
Professional and Technical	67,300	34,436	47,019	40,000	10,619	40,000
Education	470	43	-	-	1,789	1,000
Clothing	400	400	-	-	-	400
Debris Basin	100	-	-	5,000	13,333	10,000
Special Department Supplies	11,548	15,278	49,698	20,000	31,257	25,000
To General Fund	125,000	125,000	125,000	125,000	125,000	250,000
Reserved for Liability	7,495	4,000	-	10,000	-	10,000
Equipment Purchases	2,975	-	868	-	9,748	6,000
Computer Replacement-Storm Dr	-	-	-	-	-	900
Storm Drain Improvements	39,383	188,546	-	115,000	272,085	450,000
Fund Surplus	-	-	-	142,200	-	-
Total Expenditures	\$393,770	\$476,512	\$333,661	\$576,900	\$569,767	\$946,300
Net Profit (Loss)	\$179,235	\$97,666	\$423,087	-	\$291,209	-

Staffing Levels

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Storm Drain Division 5310					
Full-Time Positions					
Storm Drain Specialist	1	1	1	1	1
Part-Time (Non-Benefited) Positions					
Labor	0	0	0	1	1
Total Positions	1	1	1	2	2

2012-13 Budget – Secondary Irrigation

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Secondary Irrigation						
Division 5410						
Revenues						
Secondary Irrigation Fee	\$188,141	\$958,048	\$1,505,077	\$1,500,000	\$1,531,324	\$1,753,400
Connection Fees	5,800	4,000	7,250	2,300	4,733	5,600
Secondary Water Impact Fee	18,247	62,204	186,002	41,000	163,076	134,000
Other Income	2,100	300	67	-	-	-
Interest	-	54,802	45	-	1,617	2,000
Funds from Surplus	-	-	-	1,372,800	-	1,879,500
Total Revenues	\$214,288	\$1,079,354	\$1,698,441	\$2,916,100	\$1,700,750	\$3,774,500
Expenditures						
Wages	89,221	85,077	85,924	86,200	96,398	77,800
Overtime Wages	2,960	10,878	8,879	15,000	8,109	9,000
Temporary Wages	5,227	4,056	340	-	-	-
Employee Benefits	46,786	28,542	53,240	58,500	55,685	68,800
Travel	462	-	-	-	200	1,300
Postage	120	53	-	5,000	4,351	8,800
Equipment Supplies and Maintenance	1,289	560	4,799	5,000	1,468	10,000
Insurance	-	-	15,732	19,000	19,565	16,400
Utilities	905	25,842	1,792	-	407	2,500
Professional and Technical	10,499	8,332	4,598	-	5,777	25,000
Education	270	-	-	400	692	1,000
Clothing	1,000	400	25,639	-	-	400
Special Department Supplies	7,255	14,162	-	7,000	19,593	50,000
Other	-	15,959	-	-	-	-
Reserved for Liability	-	12,542	-	5,500	-	10,000
AF Water Irrigation Co.	8,231	3,405	36,445	20,000	19,011	-
Secondary Irrigation Projects	17,072,844	12,695,106	-	-	128,684	-
Secondary Irrigation Improvement	-	-	-	-	5,836	197,000
Equipment Purchases	484,715	500,114	181	4,500	1,896	5,000
Principal Debt Service	-	-	-	490,000	490,000	1,150,000
Interest Debt Service	3,448,687	967,643	2,192,001	2,195,000	2,195,000	2,136,500
Paying Agent Fees	1,442	1,857	1,696	5,000	1,667	5,000
Total Expenditures	\$21,181,913	\$14,374,528	\$2,431,266	\$2,916,100	\$3,054,339	\$3,774,500
Net Profit (Loss)	(\$20,967,625)	(\$13,295,174)	(\$732,825)	-	(\$1,353,589)	-

Staffing Levels

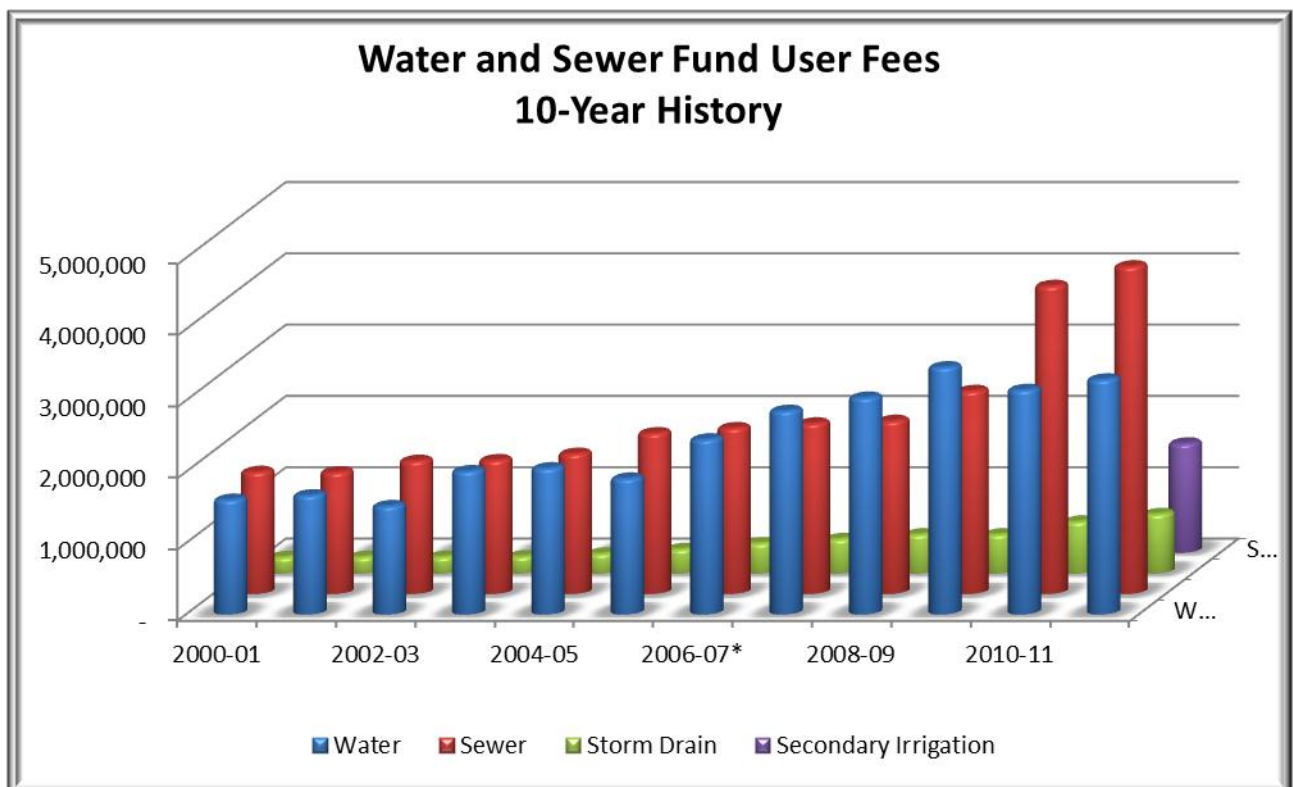
	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Secondary Irrigation					
Division 5410					
Full-Time Positions					
Pressurized Irr Specialist	1	1	1	1	1
Public Work Inspector	1	1	1	1	-
Culinary and Secondary Irr Superint.	-	-	-	-	1
Total Positions	2	2	2	2	2

At the beginning of the 2010-11 fiscal year, the City raised sewer fees, in an effort to meet Timpanogos Special Service District fees that were projected to raise an additional 26% over last year's assessments.

Since that time, the Public Works Department and Sewer Division has worked incessantly to locate and stop infiltration problems.

The cost of infiltration is significant; one gallon/minute of water flows equates to a cost of \$1,000/year in treatment costs. The positive effects of the City's drive to seek remedies for the infiltration problems can be seen in the City's billing of treatment flow: In March 2010, TSSD treated 126,914,000 gallons of sewer flows; in March of 2011, TSSD treated 102,000,000 gallons of flow.

The Sewer Division staff estimates that throughout this year, they have been able to eliminate flow of 360 gallons/minute, and estimates that we can resolve another 100-150 gallons/minute of infiltration.



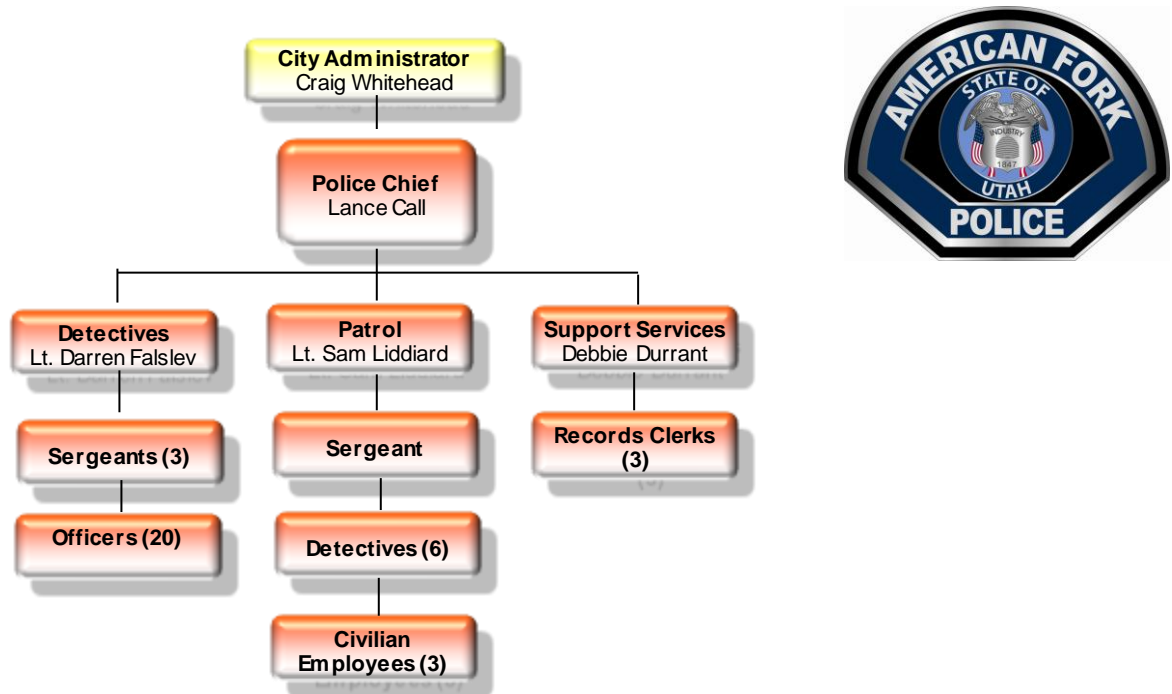
Please note, in FY 2006-07 the City began collecting CUP (Central Utah Project) water fees in order to meet a contractual obligation to pay for CUP water. This revenue is reflected in the graph as a significant raise in water receipts. Also, the current projected culinary water revenues are expected to decline, due to increased connections and reliance on the secondary irrigation system for outside water needs.

Some of the concerns surrounding the water and sewer fund include:

- Aging Infrastructure of water lines and sewer lines.
- Rising costs of operations.
- Governmental regulations including EPA requirements surrounding waste water management.
- Funding challenges of meeting operations and debt service.
- Citizen concerns of rising utility rates.

The City recently approved a loan, which is structured as a bond, from the Utah Department of Drinking Water for \$1,000,000 at a rate of 2.6%. Of the indebtedness, \$200,000 will be forgiven. These funds will be used to replace water lines in specific areas of the City.

Police Department



Mission Statement

The American Fork Police Department upholds the rule of law, defends life and property, and insures the safety and security of its citizens.

Department Description

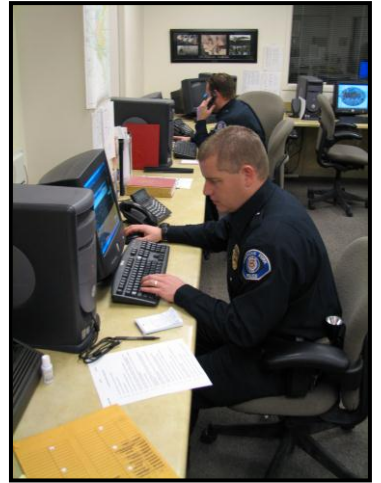
The American Fork Police Department is made up of 33 sworn officers and 8 civilian employees who serve a population of 36,000 people (American Fork – 26,000 people and Cedar Hills – 10,000 people). AFPD provides a quality law enforcement product to the community through a fully integrated use of specialized police services; which includes not only traditional uniform patrol functions, but also detective services, SWAT, K9, bicycle patrol, motorcycle squad, crisis negotiators, school resource officers, and NOVA (education program taught in all American Fork and Cedar Hills 6th grade classes). AFPD handles around 13,000 calls for service from the community each year. The American Fork Police Department has one of the highest ratios of calls per officer in the county. AFPD is committed to continued excellence through technological innovation and the professional development of its officers and civilian employees.

2011 – 2012 Accomplishments

- Conducted Inaugural Citizen's Academy in November & December.
- Initiated police warehouse project
- Obtained a donated vehicle for use as the incident command vehicle.
- Introduced the Electronic Citation & Traffic Accident Report program.
- Successfully petitioned, with city attorneys, District Court to reduce jail transports to two days versus three days; reducing our overtime expenses.

2012-2013 Goals

- Institute a reserve/part-time officer program.
- Police warehouse project completion.
- Conduct second "Citizen's Academy."
- Complete the incident command vehicle.
- Assist in establishing American Fork Justice Court.



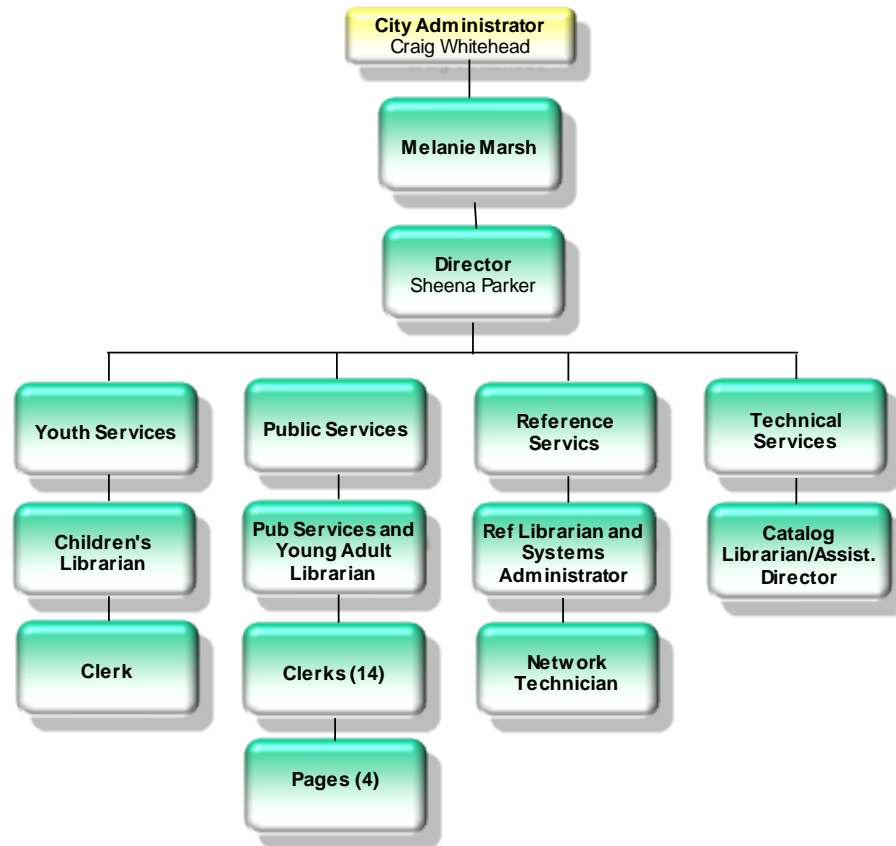
2012-13 Budget

Expenditures	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Police Department 4210						
Wages	\$ 1,749,337	\$ 1,678,530	\$1,809,912	\$1,990,100	\$1,907,663	\$2,069,000
Overtime Wages	76,275	16,429	15,989	45,000	14,827	45,000
Temporary Wages	77,577	87,179	44,989	91,800	56,721	99,500
Employee Benefits	893,528	962,768	1,140,624	1,346,800	1,177,935	1,532,100
Subscriptions/Memberships	904	450	446	1,500	693	1,500
Travel	1,243	1,606	424	1,500	4,368	2,000
Vehicle Supplies & Maint.	120,843	87,828	114,396	60,000	165,585	148,400
Telephone	53,686	20,090	36,616	40,000	35,849	37,000
Prof. & Tech. Fees (Spillman)	(2,387)	16,547	20,742	23,000	23,297	25,000
Dispatch/UCAN	145,665	283,290	271,545	262,900	274,702	278,700
Professional Fees	591	186	420	6,000	-	6,000
Education & Schools	18,039	5,080	5,977	6,000	12,973	6,000
Uniforms/Accessories	52,268	58,249	52,011	63,400	58,764	66,600
Department Supplies	45,495	27,687	42,100	58,200	55,217	60,000
Sundry Expenses	2,891	541	4,838	4,000	567	4,000
Special Enforcement Fund	15,291	14,281	28,500	16,000	3,980	16,000
Animal Control	29,090	32,201	36,182	36,000	37,844	38,000
Nova & Citizens programs	5,143	76	7,115	7,200	9,172	7,200
K-9 Program	1,424	1,919	1,436	4,000	1,861	4,000
Equipment Purchases	37,096	84,152	34,698	25,000	22,684	25,000
Total Expenditures	\$3,323,999	\$3,379,089	\$3,668,960	\$4,088,400	\$3,864,702	\$4,471,000

Staffing Levels

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Police Department 4210					
Full-Time Positions					
Chief of Police	1	1	1	1	1
Patrol Lieutenant	1	1	1	1	1
Detective Lieutenant	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Patrol Sergeants	3	3	3	3	3
Detective Sergeants	1	1	1	1	1
Officers	20	20	20	20	20
Detectives	6	6	6	6	6
Records Clerks	3	3	3	3	3
Evidence Technician	1	1	1	1	1
Emergency Mgt/Code Enforcement	1	1	1	1	1
Victims Advocate	1	1	1	1	1
Part-Time (Non-Benefited) Positions					
Crossing Guard	6	6	6	6	6
Total Positions	46	46	46	46	46

Library



Mission Statement

The mission of the American Fork Library is threefold: to meet the information needs of our citizens, to provide a rich environment to encourage reading in our children and to improve the quality of life with recreational reading materials.

Accomplishments 2011-2012

- Installation of self-check unit for patron check-out.
- Implemented text messaging as way to advertise programs.
- Acquired free app called BookMyne for mobile patron access to the library and their accounts.
- North Utah County Cooperative welcomed Highland Library as an associate member.
- Wireless access to the Internet implemented.
- Upgraded MSOffice software in the lab (2010).
- Enriched Content added to the library catalog to show book jackets for the collection materials.
- Technology classes offered to adults, particularly seniors.
- Improvements to the library website.
- Internal IT support strengthened by hiring full time clerk/IT technician.
- Part time Learning Center Coordinator hired.
- Learning Center painted and re-organized.

2012-13 Goals

- Increase fundraising efforts through the Board of Trustees and Friends of the Library.
- Review and restructure the Learning Center program.
- Complete replacement of computers running the Horizon software.
- Replace worn chairs in the Board room, the adult reference library and staff workstations.
- Subscribe to Overdrive e-book program.
- Rewire for the computer system in the Learning and Literacy Centers.
- Network a new copy machine for Internet lab printing, staff printing and public copying.
- Increase library materials budgets by 3%.
- Increase number of classes offered for adult patrons.
- Improved signage within the library.

Department Description

The library's purpose is threefold: to provide reference and independent learning; to actively meet the needs of the community for timely, accurate information in their pursuit of job-related, personal interest and education objectives. To encourage children to discover the excitement of learning and exploring a wide range of educational opportunities programs, and services; to emphasize high interest, popular materials in a variety of formats for persons of all ages.

2012-13 Budget

Expenditures	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Library Department 4580						
Wages	\$295,336	\$293,018	\$298,803	\$311,400	\$315,765	\$305,800
Part Time Wages	107,760	94,474	107,369	114,100	115,211	118,800
Employee Benefits	146,905	151,043	165,440	198,700	166,660	206,400
Audio/Visual	1,826	1,765	4,197	3,000	2,855	5,000
Subscriptions	4,919	3,845	4,133	4,700	5,792	4,900
Non-Fiction Material	7,952	5,889	10,348	11,200	7,683	13,000
Fiction Material	8,139	8,032	9,987	11,300	11,577	13,000
Children's Material	9,188	8,707	11,962	12,000	13,228	13,000
Young Adult Fiction	3,169	3,040	4,800	4,800	5,236	5,000
Electronic Resources	-	-	-	-	-	800
Telephone	3,378	2,075	2,612	2,600	2,853	2,800
Education & Schools	867	485	434	600	601	900
Special Dept Supplies	12,720	8,105	14,509	13,700	6,984	10,000
Grant Related Expenditures	9,804	7,610	2,358	4,000	2,936	4,000
Sundry Charges	477	275	999	1,000	1,128	1,200
Programs	2,164	1,649	2,000	2,000	1,919	2,700
Maintenance Agreements	28,823	22,798	26,658	25,900	29,217	26,400
Equipment Lease/Purchase	4,060	1,234	10,820	6,300	2,665	14,100
Total Expenditures	\$647,487	\$614,044	\$677,429	\$727,300	\$692,310	\$747,800

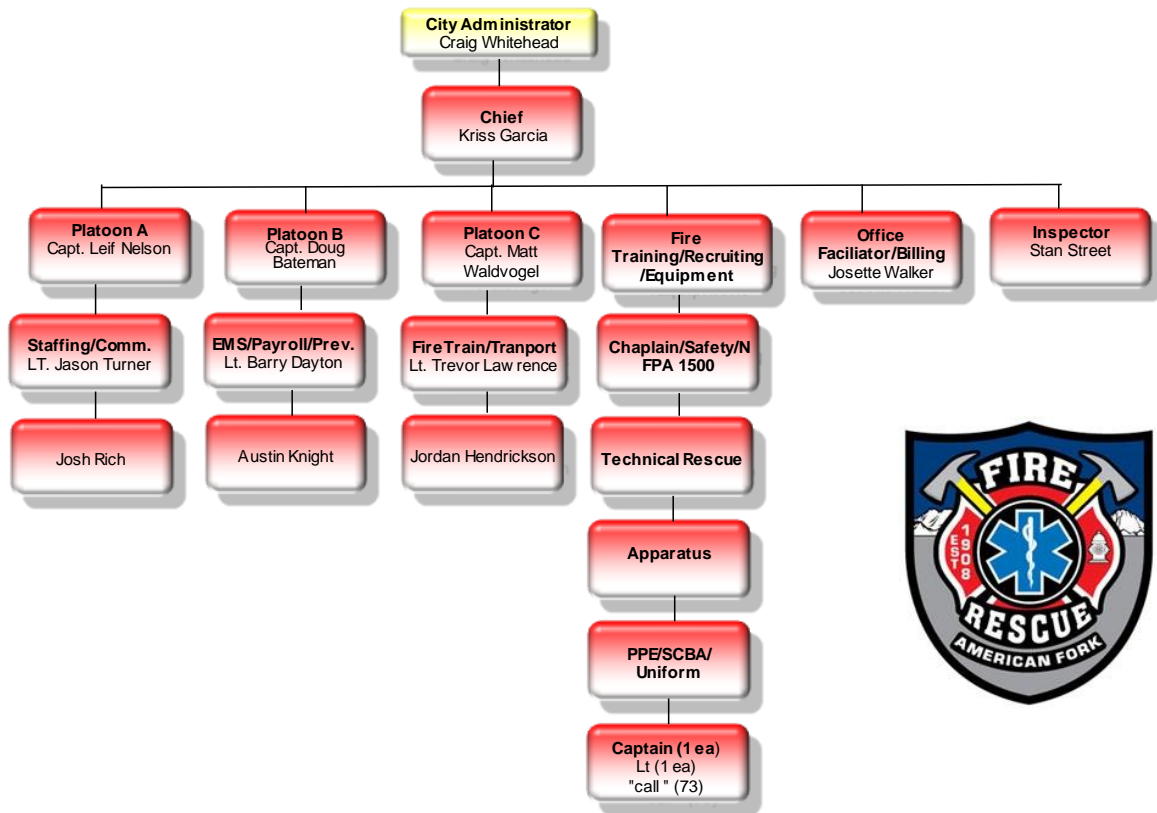
Staffing Levels

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Library Department 4580					
Full-Time Positions					
Library Director	1	1	1	1	1
Technical Services/Asst. Dir	1	1	1	1	1
Young Adult Librarian	1	1	1	1	1
Reference Lib/Sys Administrator	1	1	1	1	1
Youth Services Librarian	1	1	1	1	1
Library Clerk	1	1	1	1	1
Part-Time (Non-Benefited) Positions					
Pages, Clerks	18	18	18	18	18
Total Positions	24	24	24	24	24



The Library continues to move forward with inter-local agreements to provide reciprocal borrowing programs throughout the County. The library is very active in providing learning experiences through youth programs and public education classes.

Fire/Ambulance



Mission Statement

The mission of the American Fork Fire/Rescue Department is to protect life, property and the environment in our community through an all-hazards approach to fire protection, emergency medical services, community risk reduction, and education.



2012 – 2013 Goals

- Respond to all calls for fire or medical services within City service delivery areas with a Fire Engine and 4 certified members within 4 minutes 90% of the time.
- Respond to full alarm assignments within 8 minutes 90% of the time. Meeting this goal would necessitate a second fire station with additional staffing. Without an additional station we are meeting this goal less than 40% of the time. With a second fire station this goal would be met 90% of the time.
- NFPA Section 5.2.4.1.1: The fire department's fire suppression resources shall be deployed to provide for the arrival of an engine company within a 4-minute response time and or the initial full alarm assignment within an 8-minute response time 90% of the incidents.
 - In order to meet this goal, these specific items need to be accomplished in 2012.
 - Analyze the Fire Service Delivery Consultant recommendations.
 - Where it makes sense to do so, move forward with amalgamation or joining existing districts.
 - Acquire land for a second fire station and proceed with station design.
- Quantify the increased in service delivery costs associated with increased business and residential developments.
- Lower ISO rating from a 5/9 to a 4/9.
 - One additional fulltime member will be required to increase the Fire Departments ability to respond, thereby lowering our ISO base from a 5 to a 4. This will result in substantial reductions in local business fire insurance rate.
- Have all fulltime members become certified Driver Operators.
 - Host a regional driver operator course.
- Complete a table around a natural disaster exercising our City Emergency Plan.
 - Update Emergency Plan.
 - Provide all departments information pertaining to mandated NIMS training they are required to certify in.
- Provide targeted citizens groups with fire prevention education and classes.
 - Make 10,000 public relations contacts with American Fork Citizens.



Fire

Division Description

The fire department is charged with fire suppression and prevention as their basic purpose. The goal of the fire department is to prevent the loss of life and property as it relates to fire incidents. The fire department is also responsible for enforcing building codes, conducting fire inspections and promoting fire safety education within the community.

American Fork Fire/Rescue provides fire protection services to American Fork City and supports surrounding Utah County areas. These services include structural and wild land fire protection. The fire department has capabilities for extrication of entrapped victims, areal capabilities up to 105 feet, and various rescue equipment. The fire department has a highly respected reputation for its dedication to serving the community through activities such as the Memorial Day Fireman's Breakfast, and Fill-the-Boot campaign for MS patients.

2012-13 Budget - Fire

Expenditures	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Fire Division 4220						
Wages	\$74,824	\$57,290	\$47,749	\$130,200	\$139,032	\$141,200
Temporary Wages	141,710	84,348	114,083	119,000	110,588	120,000
Employee Benefits	85,018	58,875	55,131	127,700	107,445	105,700
Travel	2,010	425	3,569	2,000	985	3,500
Vehicle Supplies & Maint.	12,461	9,324	43,670	20,000	36,597	43,000
Telephone	7,928	7,595	10,446	11,000	10,647	11,000
Dispatch Fees	19,136	16,459	23,368	6,800	11,774	13,100
Fire Prevention Education	3,717	2,736	6,074	4,500	3,529	4,500
Education & Schools	165	1,784	12,251	6,000	8,659	6,000
Special Department Supplies	15,798	14,810	17,882	18,000	18,708	27,000
New Members Equipment	9,007	6,973	31,319	18,000	4,065	33,900
Sundry Expenses	4,198	2,538	4,242	4,500	4,636	5,700
Equipment Purchases	20,646	63,097	39,273	23,000	715	23,000
Total Expenditures	\$396,618	\$326,254	\$409,057	\$490,700	\$457,380	\$537,600

Staffing Levels

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Fire Division 4220					
Full-Time Positions					
Chief	0.5	0.5	0.5	0.5	0.5
Administrative Assistant	-	-	-	1	1
Fire Marshal	-	-	-	1	1
Part-Time (Non-Benefited) Positions	-	-	-	-	-
Administrative assistant	1	1	1	-	-
Fire Fighters	21	21	21	21	21
Total Fitness FTE	22.5	22.5	22.5	23.5	23.5

Ambulance

Division Description

American Fork Fire/Rescue provides emergency medical services to American Fork City and parts of surrounding Utah county areas. As of 2009, the level of care provided is ALS Paramedic. The city has a Paramedic rescue that is staffed 24/7 by part-time personnel. There are also three ambulances which are staffed by both Paramedics and EMT-Intermediates. Most department members are cross-trained as both EMTs and Firefighters, which gives them the training they need to best serve the public in any kind of emergency.

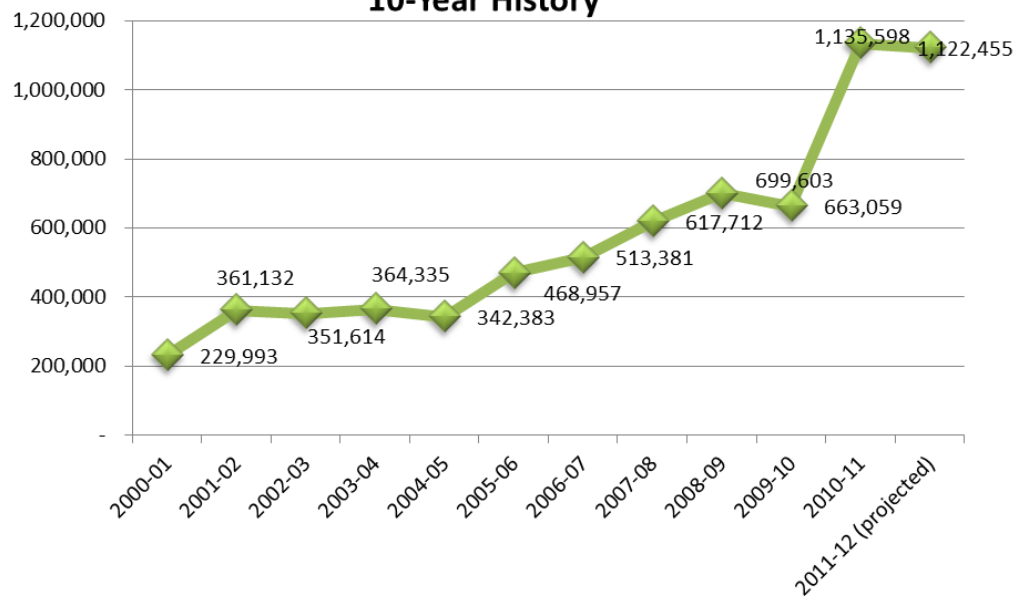
2012-13 Budget - Ambulance

Expenditures	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Ambulance Division 4260						
Wages	\$268,939	\$281,512	\$288,835	\$285,500	\$282,997	\$286,000
Overtime Wages	2,608	1,037	17,657	17,200	36,507	38,000
Part Time Wages	260,919	407,819	452,495	534,600	568,873	540,000
Employee Benefits	147,476	187,510	219,412	241,900	212,496	264,400
Subscriptions/Memberships	25	457	469	600	605	800
Vehicle Supplies & Maint.	22,148	17,465	32,523	35,000	35,799	37,000
Telephone	3,344	2,864	3,012	3,500	2,767	3,500
Professional & Technical	3,387	-	3,675	3,500	-	3,500
Dispatch Fees	32,597	44,958	43,992	14,400	16,319	18,200
Education & Schools	2,106	4,704	2,964	4,800	4,837	4,800
Employee Functions	772	-	-	-	-	-
Clothing Allowance	21,857	8,356	14,455	23,100	7,233	23,100
Special Department Supplies	38,892	47,747	57,605	72,500	51,377	75,300
Sundry Charges	452	450	1,425	1,000	1,416	1,200
Equipment Agreement	7,590	8,206	10,183	8,900	5,177	8,900
Radio Agreement	4,678	2,652	-	-	-	-
Ambulance Billings	22,601	25,423	40,538	63,900	56,899	62,700
Equipment Purchase	8,409	5,951	41,878	12,000	(31)	12,000
Total Expenditures	\$848,800	\$1,047,111	\$1,231,118	\$1,322,400	\$1,283,271	\$1,379,400

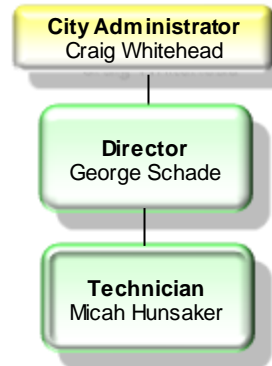
Staffing Levels – Ambulance

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Ambulance Division 4260					
Full-Time Positions					
Chief	0.5	0.5	0.5	0.5	0.5
Captain	2	2	3	3	3
Part-Time (Non-Benefited) Positions					
Captain	1	1	4	4	4
EMTs	27	27	27	27	27
Paramedics	23	23	23	23	23
Total Positions	53.5	53.5	57.5	57.5	57.5

Ambulance Fees 10-Year History



Broadband and Technology



Mission Statement

The mission of the American Fork City Information Technology Department is to strive to improve our government's efficiency through technology. Our IT Department will be a strategic partner with and a technology consultant to all city departments in the management of all IT related applications and services. We will work to provide strategic IT services that will help our organization improve the efficiency, productivity, and financial performance of all city operations.

The Broadband department is responsible for maintaining the broadband system and also with the administration of technology within the City. The Broadband operation has operated in a deficit for some time. The combination of restrictions imposed by regulatory legislation, competition and obsolete technology has created a situation whereby the City has striven to find a way to absolve itself of the costs of the Broadband System. It is anticipated, that with the receipt of receivables in connection with the sale of the inner City network, the proceeds from the proposed sale of fiber lines and current reserves from past sales proceeds, the City will be able to retire the broadband bonds, during the later portion of the fiscal year.

The original Broadband System was comprised of the Residential network system that covered a large portion of the city. It included all the cables and components to make the system work. It also included a 36 Strand Aerial Fiber route from Springville up to American Fork City which was used to transport bandwidth from Springville to run the residential network. The buried backbone fiber was added a few years later. That fiber runs from the Kearns Building in Downtown Salt Lake City to the Video Head End in Spanish Fork.

For the past few years, the City has sold off major portions of the broadband system, including the residential internet section. The City has also sought purchasers of fiber lines in the major fiber backbone.

Unfortunately, because revenues are not coming in as strong as the City would hope, until the City is able to retire the broadband debt, the City has budgeted the use of some of the fund reserves to meet principal payments on the debt service.

The interest portion of the debt is being covered through a fund transfer from the general fund. This is justified because the original bonds were sales tax revenue bonds, backed by the general sales tax of

the City. Operational costs are being covered by leasing fiber lines and other revenue generating activities in the broadband fund.

Department Description

The Information Technology Department oversees and is responsible for all Technology related aspects of American Fork. We work with all departments of the city to provide IT services including networking services, computer needs, peripheral devices (i.e. printers, copiers, scanners), telephones, network security, servers, troubleshooting and support, and software support. In the past we had two separate departments, the Broadband Department and the IT Department. Now that we have sold the Residential portion of the network we are making the transition to the Technology Department which includes Information Technology (IT) and our Fiber Optic network. The Fiber Optic network consists of fiber that the city owns both inside and outside of American Fork City. We have fiber to all city buildings within American Fork City. We also have fiber outside of American Fork City that starts in downtown Salt Lake City and ends in Spanish Fork City. We have fiber in excess of our own needs so we lease/sell fiber to companies that can in turn offer services across the fiber to their customers. The IT portion is currently outsourced but is overseen by the Technology Department. We strive as a department to provide the best service we possibly can at the lowest cost to the city.

2011-12 Accomplishments

- Completed agreement with Zayo Group for lease of Dark Fiber that will bring in revenue.
- Completed a mapping system with UDOT that puts our fiber lines on the Utah State mapping system and allows providers to see our fiber route which will help future fiber leasing.
- Implemented new network server and exchange server.
- Completed a pole inventory with American Fiber that will allow them to become a licensee of PacifiCorp and relieve the city of that obligation.
- Completed a fiber relocation project at SR-92 that was fully reimbursed by UDOT.
- Completed a fiber relocation project in Spanish Fork that was fully reimbursed by UDOT.
- Entered into a Letter Of Intent with Ace Data Centers for lease of Dark Fiber.
- Reorganized our Network Operations Center to allow more room for future growth.
- Completed a project with Utah County to get fiber to the WIC office on 5th East that gives us use of 12 strands of fiber at no cost to the city.

2012 – 2013 Goals

- Implement a “Paperless Agenda” for City Council meetings that will save resources and increase productivity through technology use.
- Complete agreement with Ace Data Centers for lease of Dark Fiber.
- Put out a Request for Proposal for a Voice over IP Phone System and implement the new system.
- Collect on Promissory Note with American Fiber and use those funds and funds from Ace Data Centers to help pay off the Broadband Bond.
- Lease more dark fiber to help repay the Broadband fund balance and help pay operational costs of the department.
- Implement an off-site back-up of our data in Richfield, Utah at the State data back-up facility.
- Update department Policies and Procedures.
- Research and implement new technologies throughout the city.
- Research options to make the city as paperless as possible.
- Update switches that will help increase the performance of our network and allow us to implement wireless technologies for both employee use as well as public use.
- Research the possibility of leasing space in our Network Operations Center to businesses that could bring in more revenue.

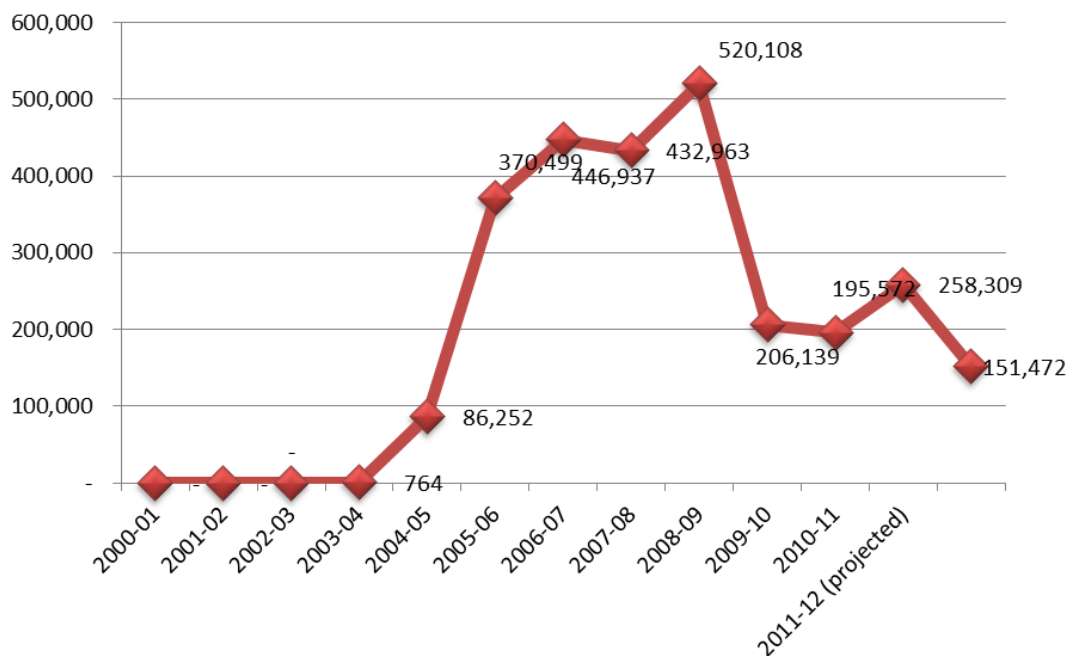
2012-13 Budget – Broadband

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Broadband						Fund 55
Income						
Internet connection Revenue	\$ 1	\$ 56,757	\$ 46,230	-	-	-
Business Internet Revenue	3,750	-	-	9,000	(20,921)	12,000
Leasing Fiber Lines	202,388	138,815	212,079	269,100	187,317	33,000
Proceeds-Sale of Cap Assets	-	-	-	230,000	-	660,000
Connection Fees	-	-	-	10,000	-	-
Interest Income	28,291	9,396	10,430	11,000	11,821	10,800
Other Income	-	-	-	-	-	500,000
Proceeds from General Fund	581,200	519,400	202,000	178,900	178,900	156,300
Use of Beg. Fund Balance	-	367,933	-	400,000	-	1,961,500
Total	\$815,630	\$1,092,301	\$470,739	\$1,108,000	\$357,117	\$3,333,600
Expenses						
Wages	\$243,626	\$189,581	\$120,482	\$124,900	\$129,770	\$125,800
Overtime Wages	7,143	-	-	-	-	-
Temporary Wages	9,026	-	-	-	-	-
Employee Benefits	101,556	73,751	71,802	69,400	64,124	72,600
Utility Expense	10,770	11,671	16,045	16,800	16,909	3,000
Bad Debt Expense	132	485	220	-	-	-
Postage, Office Supplies	93	272	108	500	85	500
Equipment Supplies and Maintenance	2,111	2,281	4,546	2,000	580	2,000
Vehicle Supplies and Maintenance	3,022	4,646	1,275	3,900	2,484	3,900
Equipment Agreements	1,078	-	1,034	2,100	2,711	11,600
Insurance	31,263	31,546	15,732	16,000	19,566	17,000
Legal Expense	13,708	21,501	10,875	18,000	10,551	17,400
Telephone	3,395	2,903	2,641	3,000	3,253	3,800
Professional and Technical	6,500	4,333	11,928	15,000	14,833	-
Educational and Schools	-	1,745	-	-	-	-
Pole Fees	10,562	17,095	18,383	9,000	10,967	500
Blue Stakes	647	1,715	6,046	5,500	6,641	5,500
Bandwidth for Connection	54,592	28,110	10,804	-	8,706	-
Special Department Supplies	7,815	5,508	-	-	-	-
System Materials and Supplies	-	-	485	-	-	-
Depreciation	89,087	80,931	85,754	-	-	-
Equipment Purchases	3,329	2,720	1,294	-	367	2,000
Computer Replacement-Broadband	-	-	-	-	-	600
Broadband System	24,049	-	48,433	10,000	40,296	20,000
Other Expenses	-	3,000	6,647	500	-	500
Principal on Debt Service	350,000	365,000	-	400,000	400,000	2,885,000
Interest on Debt Service	227,313	208,715	190,070	178,900	178,892	159,400
Paying Agent Fees	2,875	5,000	3,063	2,500	500	2,500
Increase in Fund Balance	-	-	-	230,000	-	-
Total Expenditures	\$1,203,692	\$1,062,509	\$627,667	\$1,108,000	\$911,235	\$3,333,600
Net Profit (Loss)	(\$388,062)	\$29,792	(\$156,928)	-	(\$554,118)	-

Staffing Levels

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Broadband	Fund 55				
Full-Time Positions					
AFC Net/Technology Director	1	1	1	1	1
Plant Lead Network Tech	1	1	1	1	1
Total Positions	2	2	2	2	2

Broadband User Fees 10-Year History



Please note that in FY 2008-09 the City disposed of the inner-City network. From that point on, the majority of broadband revenue was received from the leasing of fiber lines.

Division Description

This budget provides funds for the City's technology needs, including computer hardware and software maintenance and replacement, web page development, and internet connections. The City contracts with an outside company to do maintenance and replacement of our computer systems; also contract out for web page maintenance and development.

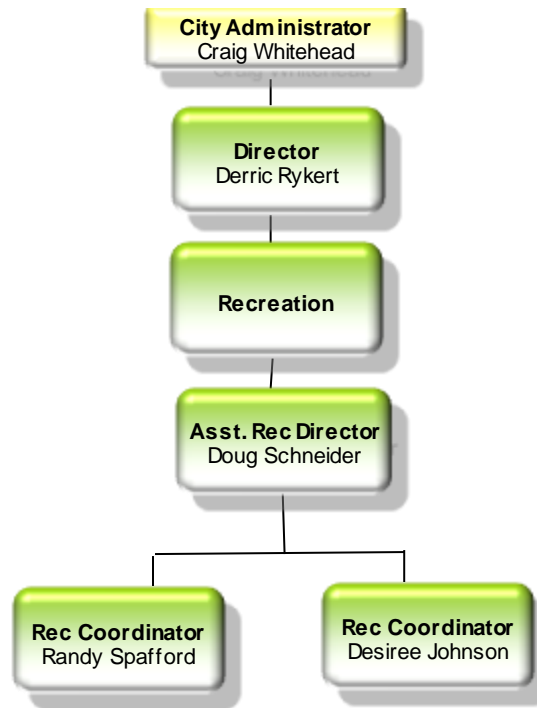
This year, the City has begun centralizing general fund expenditures related to computer purchases. This is evident in the equipment purchases line-item of the budget.

2012-13 Budget – Data Processing

<u>Expenditures</u>	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Data Processing Department 4140						
Software	5,664	7,000	730	-	-	-
Internet connections	45,860	44,260	44,100	44,100	44,100	44,100
Maintenance Agreement	51,987	54,822	71,377	62,000	71,255	71,400
Equipment Purchases	15,852	-	3,681	55,000	55,799	31,000
Total Expenditures	\$125,749	\$106,582	\$119,888	\$161,100	\$171,154	\$146,500

Parks and Recreation

Recreation



Mission Statement

Through diverse recreation programs and leisure opportunities foster civility, physical and emotional wellness and FUN!

2011 – 2012 Accomplishments

- Began hiring most individuals that work for the City as City employees.
- Implemented background check system for volunteers and employees.
- Increased the number of High School participants in Basketball and Flag Football; increased revenues.
- Combined computer databases with fitness center to produce increased efficiency.
- Participated in Bike/Pedestrian survey.
- Added a fall Men's softball program which increased revenues.
- Added Soap Box Derby in association with Steel Days.
- Added Jr. Owlz program for Tee Ball.
- Responsible for running CURPA scholarship Golf Tournament. Raised over \$2,000 for CURPA
- Hosted "Volcom Stones Wild" in the Parks Skate Contest.
- More effectively used Constant Contact to communicate with participants.

2012 – 2013 Goals

- Implement a Scholarship Program to allow underprivileged youth opportunities to participate
- Implement updated field rental program-increase revenue.
- Implement a sponsorship campaign with parks and recreation committee to increase revenue.
- Continue work associated with the RAP tax, if it is pursued.
- Continue to utilize social media to increase program participation.
- Work closely with Parks division to increase field and park conditions and operations.



Division Description

The American Fork Recreation Department provides quality recreation opportunities to the youth and adults of American Fork and surrounding communities. Some of the programs offered by the department include: Youth Soccer, T-ball, Coach pitch, Machine pitch, Pony baseball, Colt Baseball, Girls Softball, Lacrosse, Hooked on Fishing, Skateboard Camps, Golf Lessons, Tennis Lessons, Tennis League, Flag Football, Basketball, Ski Lessons, Adult Softball & Basketball. With over 7,000 registrations and thousands of hours of volunteer hours each year, American Fork City continues to provide its' residents with opportunities to enjoy recreation and leisure opportunities

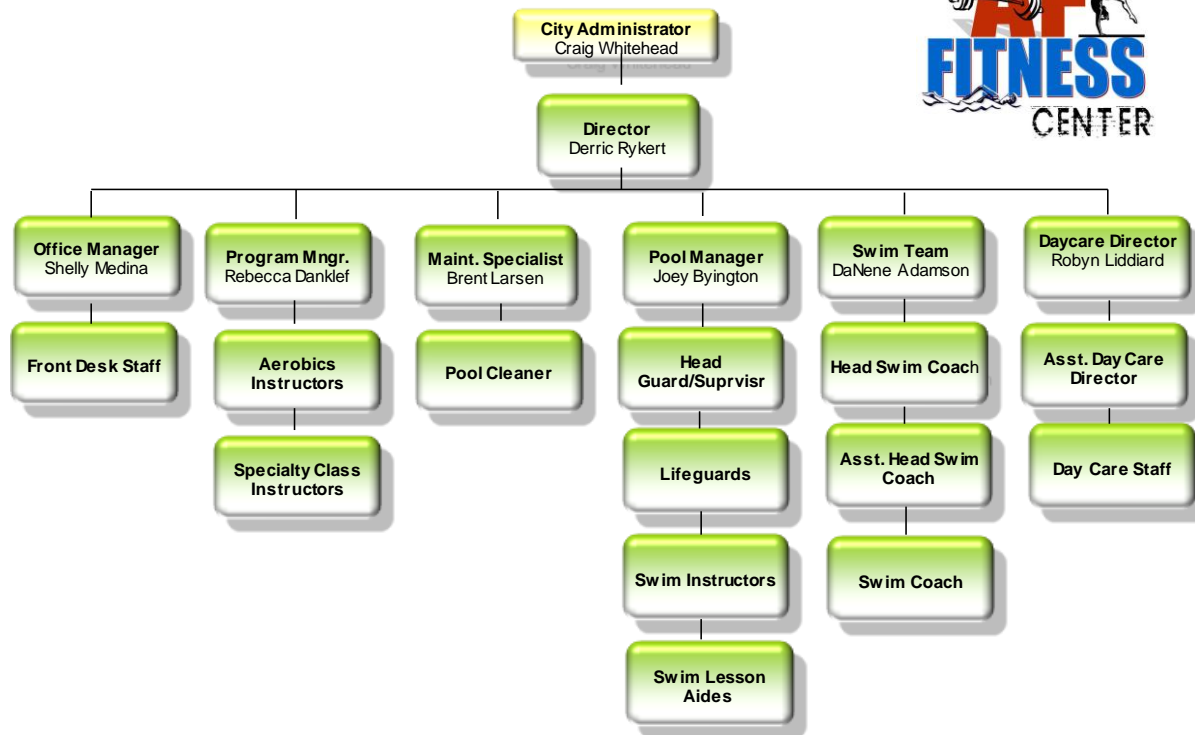
2012-13 Budget – Recreation

<u>Expenditures</u>	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Recreation						
Division 4560						
Wages	\$202,873	\$194,708	\$170,394	\$177,900	\$183,108	\$184,200
Temporary Wages	24,692	24,469	31,140	29,800	87,540	100,000
Employee Benefits	109,172	106,180	100,801	111,100	110,004	125,300
Subscriptions/Memberships	265	265	125	200	75	200
Public Notices	582	18,785	417	600	-	600
Travel	1,025	-	-	-	-	1,200
Vehicle Supplies and Maint.	2,290	-	(15,444)	1,800	1,343	2,000
Building & Grounds Supplies	-	-	594	500	613	1,000
Telephone	6,397	7,396	6,851	6,000	7,965	8,000
Education and Schools	1,045	68	420	-	347	900
Recreation Committee	173,897	198,563	201,394	164,000	127,577	90,000
Special Department Supplies	6,952	8,304	11,120	8,300	5,216	8,300
Sundry Charges	1,567	1,317	4,467	900	295	2,400
Concession Stand Expense	100	-	130	-	-	-
Equipment Purchases	2,159	85	-	-	-	2,000
Total Expenditures	\$533,016	\$560,140	\$512,409	\$501,100	\$524,083	\$526,100

Staffing Levels

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Recreation					
Division 4560					
Full-Time Positions					
Director	0.5	0.5	0.5	0.5	0.5
Asst. Recreation Director	1	1	1	1	1
Recreation Coordinator	2	2	2	2	2
Part-Time (Non-Benefited) Positions					
Intern	1	1	1	1	1
Seasonal Employees	2	2	2	2	197
Supervisor	5	5	5	5	5
Total Positions	11.5	11.5	11.5	11.5	206.5

Parks and Recreation- Fitness Center



Mission Statement

To provide quality, affordable comprehensive facilities, programs, activities and services that contribute to the health well-being and social development of the residents of our community and surrounding communities.



Division Description

Open 17 hours a day, the fitness center is busier than ever with more patrons, daily usage and program participation. Lap Swimming, Water Aerobics, Swim Team, Triathlon Training, Swim Lessons, Boy Scout Groups, Racquetball, Wallyball, Cycling, Senior Fit Classes, Itty Bitty Sports, Weight Lifting, Running Track, Cardio Room, Land Aerobics, Personal Training, Day Care, Merit Badge Classes, Karate, Dance, Cheerleading, Boxing, Break dancing & Ballet are just some of the programs and activities offered at the fitness center. We have babies in the day care, people just starting with a healthy lifestyle, seasoned triathletes, seniors that have been

coming here for years, and everyone in between. The fitness center and the many great employees are working hard to provide a fitness & recreation opportunity for everyone. As we say here, "The American Fork Fitness Center-Something for Everyone-Family * Fitness * Fun".

2011-12 Accomplishments

- Increased cost recovery.
- Combined databases of separate divisions to increase efficiency and service.
- Improved employee retention and promotion to new opportunities.
- Increased the number of employees with CPR and First Aid certifications.
- Hosted two major triathlons at the facility.
- Introduced Silver Sneakers at facility-program for seniors, this has increased revenue for facility.
- Updated the security system at facility.
- Shelly Medina was elected employee of the month.
- New equipment introduced in the weight room.
- New televisions were put in cardio room.
- Increased the number of pool rentals, increasing that revenue.
- New black tarp and bubble door was purchased.
- We've had great success for swim team and individuals on the team.
- Gymnastics and Cheer programs continue to grow and improve.

2012 – 2013 Goals

- Continuous improvement of our cost recovery.
- Review and implementation of emergency action plans.
- Policy and procedure manual for all facility operations.
- Improved maintenance for facility and equipment-utilizing Iworq.
- Approval of RAP tax to improve parking/traffic at the facility.
- Increase participation and revenue in specialty classes.
- Increase our attendance and pass sales at the annual fitness fair.

2012-13 Budget – Fitness Center

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Fitness Center						Fund 56
Revenues						
General Admissions	\$161,897	\$162,593	\$164,985	\$170,000	\$161,805	\$170,000
Passes	621,787	563,642	538,496	580,000	618,260	580,000
Business Passes	48,852	64,615	67,821	58,000	67,411	60,000
Lessons	131,539	155,842	161,905	140,000	99,057	162,000
Swim Team Revenues	186,547	219,300	218,517	205,000	164,040	205,000
Specialty Classes	246,065	225,597	252,840	226,000	167,173	271,000
Prsnl Training & Merit Badge	-	8,285	32,710	36,000	115,110	-
Equipment Rents	2,181	1,783	1,604	1,800	1,863	1,800
Jogging Track	6,950	6,878	5,892	7,000	7,184	7,000
Aerobics Admittance	191	280	-	-	-	-
Child Care Income	15,035	12,556	9,686	9,500	19,587	16,000
Resale Merchandise	32,238	28,798	27,364	26,000	24,009	27,000
Room/Pool Rental	2,112	16,207	8,109	12,000	35,176	28,800
Concessions	9,134	9,043	7,661	10,400	6,056	8,000
Interest Earnings	2,164	704	566	700	726	700
Transfer from General Fund	317,000	325,000	290,000	350,700	350,700	316,000
Other Income	14,107	8,076	9,420	5,500	5,404	6,000
Sales Tax	1,656	1,842	1,731	1,600	1,546	1,700
Cash Over/Short	-	174	533	-	131	-
Donations	-	-	-	-	933	-
Contribution from Surplus	-	-	(196)	-	(3,087)	-
Total Revenues	\$1,799,455	\$1,811,215	\$1,799,644	\$1,840,200	\$1,843,084	\$1,861,000

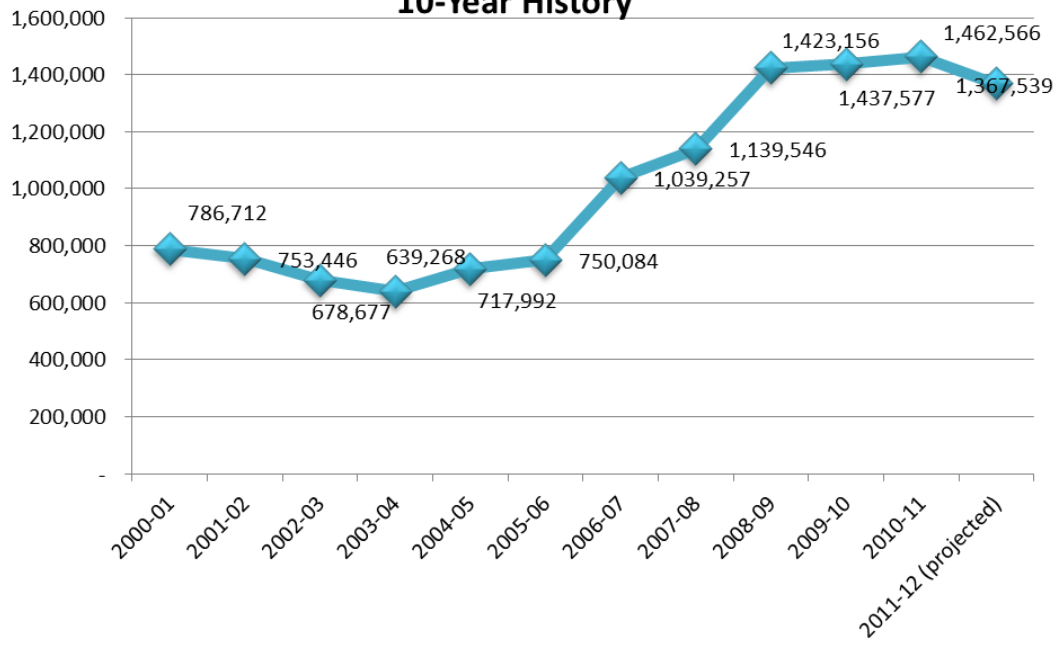
Expenditures						
Wages	194,342	219,923	211,664	211,800	214,856	218,400
Overtime Wages	-	-	693	-	789	-
Temporary Wages	719,004	647,241	631,377	698,000	702,106	722,000
Employee Benefits	169,523	168,160	178,743	203,300	189,049	214,600
Subscriptions and Memberships	915	915	1,609	900	453	900
Public Notices	913	500	700	1,000	267	3,000
Travel	1,556	27	-	1,000	1,472	1,800
Equipment Supply and Maintenance	7,691	16,681	15,176	10,000	17,475	19,500
Building Supply and Maintenance	75,488	84,316	77,485	79,100	77,204	79,100
Utilities	210,094	168,968	199,904	195,000	183,218	195,000
Telephone	4,474	5,149	4,866	5,000	6,282	5,800
Janitorial Service	47,736	51,306	68,068	62,900	62,832	62,900
Professional and Technical	6,498	4,922	4,657	5,200	4,333	5,200
Education and Schools	2,534	-	-	1,100	1,191	1,500
Sales Tax	54,991	52,347	50,826	45,200	51,809	45,200
Resale Merchandise	23,684	25,825	21,725	22,000	17,931	22,000
Copier Supply and Maintenance	7,449	4,880	3,329	3,000	3,511	3,000
Computer Supply and Maintenance	6,740	4,964	4,807	3,500	3,177	3,600
Department Supplies	36,281	13,134	11,846	10,000	12,951	12,500
Pool Chemicals	54,334	61,459	55,403	49,000	41,567	52,000
Insurance	31,509	31,546	31,465	34,000	39,131	33,000
Other Charges	1,664	39,774	20,852	2,000	1,211	2,000
Special Programs	9,804	39,611	11,936	7,600	9,674	8,500
Child Care Expenses	2,507	1,587	698	2,200	1,516	2,000
Personal Training and Merit Badge	9,001	10,187	66,147	38,500	43,694	-
Group Fitness	2,006	2,400	5,718	5,400	-	5,500
Swim Pool Programs	4,136	3,675	4,729	6,000	9,433	6,000
Equipment Purchases	1,504	22,088	11,445	10,000	12,296	16,700
Computer Replacement-Fitness	-	-	-	-	-	3,500
Contingency	1,953	-	-	-	-	-
Contribution to Surplus	10,529	4,210	-	-	-	-
Total Expenditures	1,698,860	1,685,795	1,695,868	1,712,700	1,709,428	1,745,200

Swim Team						Division 5511
Temporary Wages	45,300	54,706	53,841	57,200	59,380	57,200
Employee Benefits	9,357	10,068	13,599	20,400	17,928	23,600
Special Department Supplies	50	-	-	200	-	-
Swim Meets	25,795	32,218	15,801	20,000	56,237	35,000
Uniforms	-	80	-	-	-	-
Registration Fees	20,093	28,348	20,928	29,700	6,285	-
Total Expenditures	\$100,595	\$125,420	\$104,168	\$127,500	\$139,830	\$115,800
Total Fitness Expenditures	\$1,799,455	\$1,811,215	\$1,800,036	\$1,840,200	\$1,849,258	\$1,861,000
Net Profit (Loss)	-	-	(\$392)	-	(\$6,174)	-

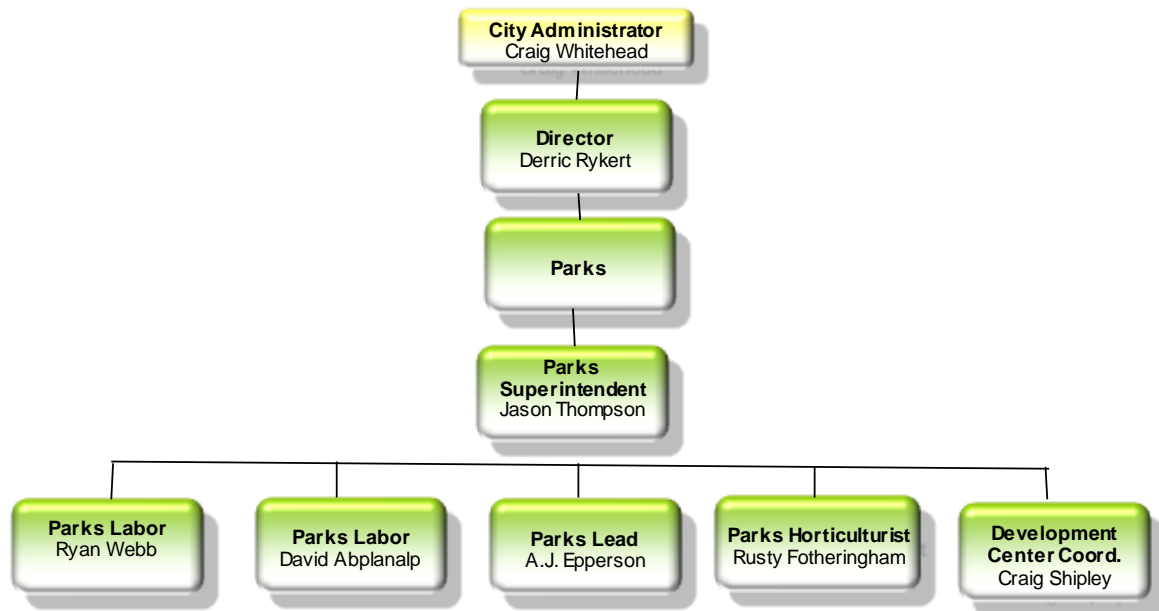
Staffing Levels

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Fitness Center Fund 56					
Full-Time Positions					
Director	0.5	0.5	0.5	0.5	0.5
Office Manager	1	1	1	1	1
Maintenance Specialist	1	1	1	1	1
Pool Manager	1	1	1	1	1
Program Manager	1	1	1	1	1
Part-Time (Non-Benefited) Positions					
Daycare	13	13	13	13	13
Lifeguards	60	60	60	60	36
Swim Instructors Swim Aids	60	60	60	60	96
Front Desk	20	20	20	20	20
Specialty program instructors	55	55	55	55	201
Other PT positions	4	4	4	4	16
Total Positions	216.5	216.5	216.5	216.5	386.5
Swim Team Division 5511					
Part-Time (Non-Benefited) Positions					
Swim Team Secretary	1	1	1	1	1
Head Swim Coach	1	1	1	1	1
Assistant Head Coach	1	1	1	1	1
Swim Coach	1	1	1	1	1
Total Positions	4	4	4	4	4

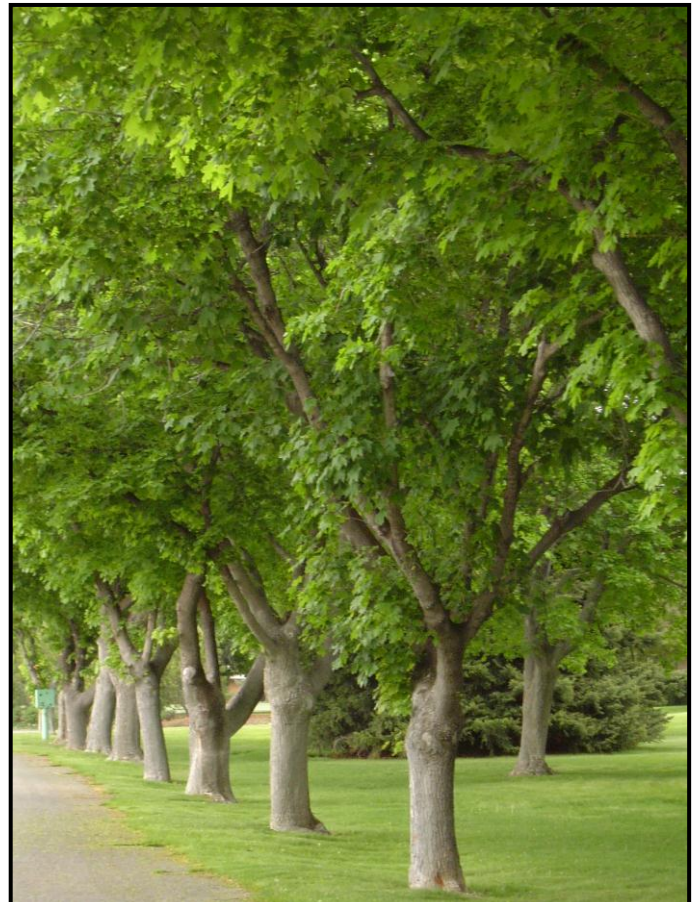
Fitness Center User Fees 10-Year History



Parks and Recreation – Parks



The Parks division is responsible for the maintenance of the parks system throughout the City. The Parks department has, in recent years, been faced with maintenance and care of an increasing number of parks. This year, with the re-construction of the I-15 interchange, the Parks division is taking on additional responsibilities of maintaining the interchange landscaping.



2012-13 Budget – Parks

Expenditures	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Parks						
Division 4520						
Wages	\$306,729	\$308,377	\$308,513	\$313,400	\$277,153	\$307,600
Overtime Wages	13,728	399	-	-	4,348	5,000
Temporary Wages	57,186	41,883	53,132	70,300	76,227	90,000
Employee Benefits	164,948	168,970	175,556	209,700	173,072	221,800
Travel	492	354	798	700	877	800
Vehicle Supplies & Maint.	23,293	17,401	27,216	29,000	40,909	35,000
Mower Supplies & Maint.	3,520	7,498	4,249	5,000	5,344	5,500
Building & Grounds Supplies	27,162	8,425	19,605	30,000	24,396	35,000
Park Lights	22,042	21,509	23,253	20,000	23,332	23,000
Telephone	5,049	4,738	4,718	5,000	5,023	5,100
Education & Schools	420	1,005	684	700	1,213	1,200
Clothing Allowance	3,284	3,200	-	-	-	500
Special Department Supplies	12,543	15,982	19,922	14,000	13,969	16,000
Christmas Decorations	72	426	304	5,000	2,644	5,000
Contract Maintenance	25,992	16,802	6,193	10,000	8,764	-
Sundry Charges	2,661	2,213	1,597	1,500	412	1,500
Chemical Toilets	5,013	4,250	6,033	5,000	4,239	5,000
Tree Purchase/Maintenance	3,999	6,076	14,725	6,500	6,712	6,500
Park Furnishings	-	-	-	4,000	3,424	5,000
Improvements not Buildings	11,376	7,321	3,657	10,500	12,551	12,500
Equipment Purchases	5,136	2,040	3,006	2,500	693	3,500
Total Expenditures	\$694,645	\$638,869	\$673,161	\$742,800	\$685,302	\$785,500

Staffing Levels

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Parks					
Division 4520					
Full-Time Positions					
Parks Superintendent	1	1	1	1	1
Parks Lead	1	1	1	1	1
Athletic Field Specialist	1	1	1	1	1
Horticulturist	1	1	1	1	1
Development Center Coordinator	1	1	1	1	1
Parks Labor	2	2	2	2	2
Part-Time (Non-Benefited) Positions					
Parks Labor	5	5	5	6	6
Total Positions	12	12	12	13	13

Parks and Recreation – Boat Harbor

The Boat Harbor division provides water recreation access to boaters and is responsible for the maintenance and operations of the facility on Utah Lake.

2012-13 Budget – Boat Harbor

<u>Expenditures</u>	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Boat Harbor						Division 4540
Temporary Wages	\$24,475	\$28,181	\$20,241	\$38,000	\$19,981	\$39,000
Employee Benefits	2,151	2,469	1,785	3,800	1,720	3,900
Utilities	-	-	-	-	-	-
Telephone	1,037	1,001	720	800	720	800
Other Charges	2,267	1,916	812	2,000	465	2,000
Improvements not Buildings	973	120	-	2,000	1,876	4,000
Total Expenditures	\$30,903	\$33,687	\$23,558	\$46,600	\$24,762	\$49,700

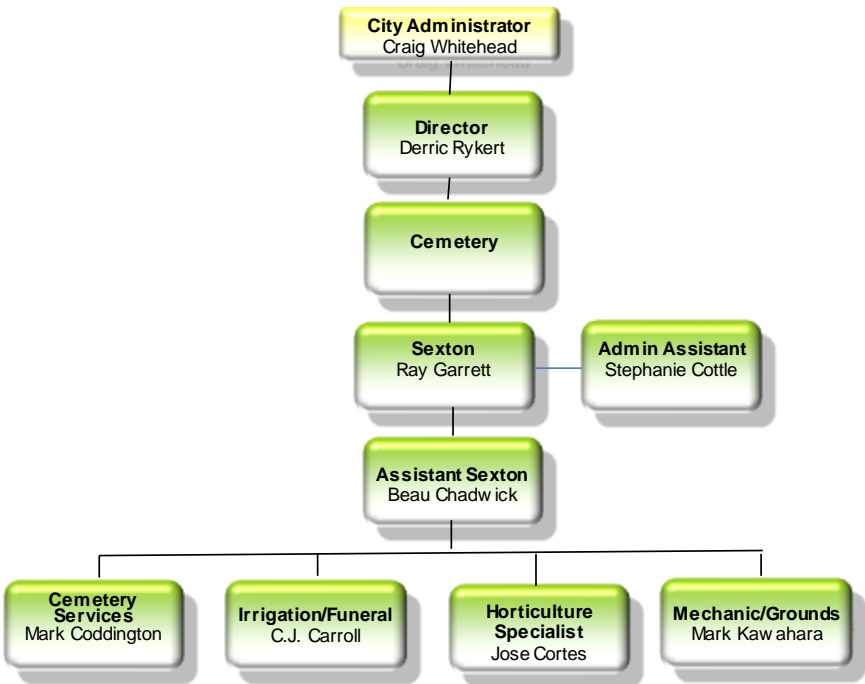
Staffing Levels

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Boat Harbor					
Division 4540					
Part-Time (Non-Benefited) Positions					
Seasonal Help	3	3	3	3	3
Total Positions	3	3	3	3	3



Parks and Recreation – Cemetery

The Cemetery division is responsible for the care and maintenance of the cemetery. Currently, cemetery property is at a premium. Even the expansion of the cemetery, to the North end of the current cemetery has not proven sufficient to meet the needs of the City’s residents. The City continues to look at options for further expansion. This issue continues to be one of the top priorities for the City.

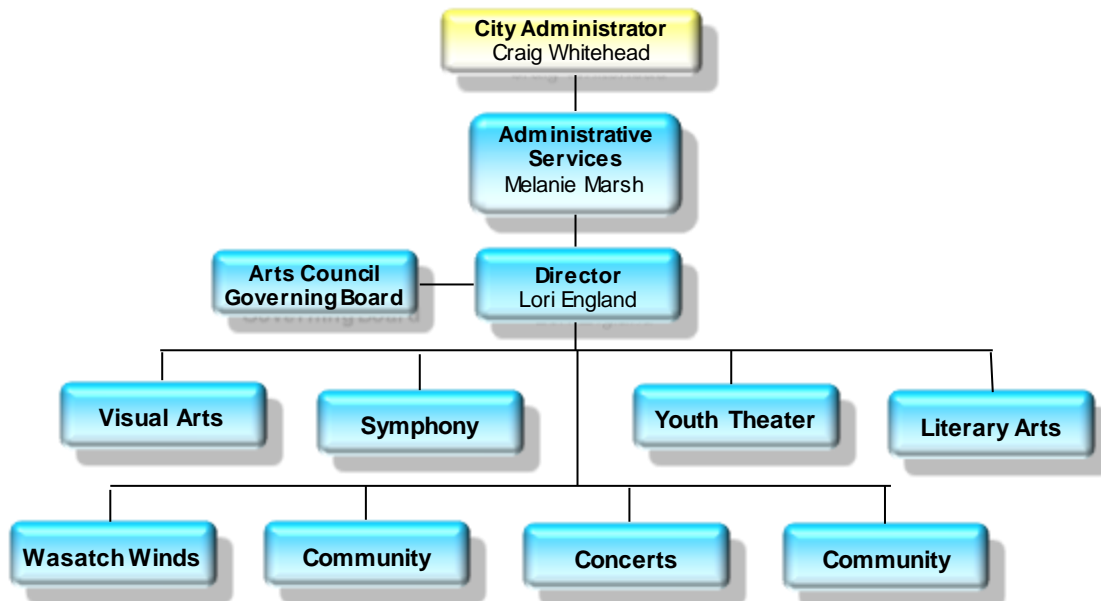


<u>Expenditures</u>	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Cemetery Division 4590						
Wages	\$253,368	\$249,027	\$253,285	\$262,900	\$271,417	\$275,700
Overtime Wages	18,608	201	39	-	9,980	11,000
Temporary Wages	37,380	30,487	30,903	51,500	40,605	51,500
Employee Benefits	138,897	141,064	150,177	177,000	165,372	193,600
Travel	492	1,074	-	800	1,104	800
Small Engine Repair	5,254	5,202	5,312	7,000	9,384	8,000
Vehicle Supplies & Maint.	16,126	18,952	19,406	19,000	23,680	23,700
Building & Grounds Supplies	13,690	11,389	15,955	16,000	20,001	22,000
City-Wide Horticulture	5,328	3,691	4,735	6,000	1,176	6,000
Telephone	2,865	4,062	2,696	3,800	2,417	2,500
Education & Schools	408	490	1,433	1,000	893	1,000
Uniforms/Accessories	2,400	2,400	-	-	-	500
Special Department Supplies	17,193	14,370	11,745	12,000	11,955	12,000
Headstone Replacement	-	-	669	1,000	1,501	2,000
Heritage Pageant	5,010	3,723	4,241	5,000	4,453	5,000
Improvements Not Buildings	3,642	164	2,713	6,000	5,199	15,000
Equipment Purchases	1,200	778	848	2,500	2,973	2,500
Total Expenditures	\$521,861	\$487,074	\$504,157	\$571,500	\$572,110	\$632,800

Staffing Levels

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Cemetery Division 4590					
Full-Time Positions					
Cemetery Sexton	1	1	1	1	1
Assistant Sexton	1	1	1	1	1
Irrigation Specialist	1	1	1	1	1
Horticultural Specialist	2	2	2	2	2
Mechanic/Grounds Maintenance	1	1	1	1	1
Part-Time (Non-Benefited) Positions					
Administrative Assistant	1	1	1	1	1
Seasonal Help	1	1	1	2	2
Total Positions	8	8	8	9	9

Arts



Mission Statement

The mission of the American Fork Arts Council is to educate, enrich, and inspire by providing leadership, and encouragement for artistic and cultural excellence which enhances the quality of life for the people of American Fork and neighboring communities.

AMERICAN FORK ARTS COUNCIL



2011-2012 Accomplishments

- A new event was held in March, which was the Poetry Conference which culminated in a Gala evening with awards presentations.
- Youth Theater continues to grow in popularity and a new teen program began this year.
- The American Fork Symphony performed with Kansas at the Steel Days Celebration. The Symphony also held concerts in October, December, February and April.
- The Community Theater is organizing and preparing for “Joseph and the Amazing Technicolor Dreamcoat” to be held in August.
- Other programs that are going strong are the Visual Arts such as Steel Days Arts Show, Christmas in the Rotunda Art Show, and AFHS Commons Area; Wasatch Winds, and Timpanogos Chorale.

2012-2013 Goals

- Increase participation in class attendance; both in the programs themselves and attendees.
- Complete Front Runner panels and finish them in December 2012.
- Each program is looking forward to a place of their own to operate their programs out of.
- Continue working with the people for use of the Harrington, improve the amphitheater, and use of the Dan Valentine Theatre.



Department Description

The Arts Council Department is responsible for providing cultural and artistic endeavors for the City residents. The opportunities for participation in the Arts department are quite diverse. The Arts department provides everything from writing and gardening classes to involvement and enjoyment of the American Fork Symphony. The Arts Council emphasizes touching all mediums of the Arts.

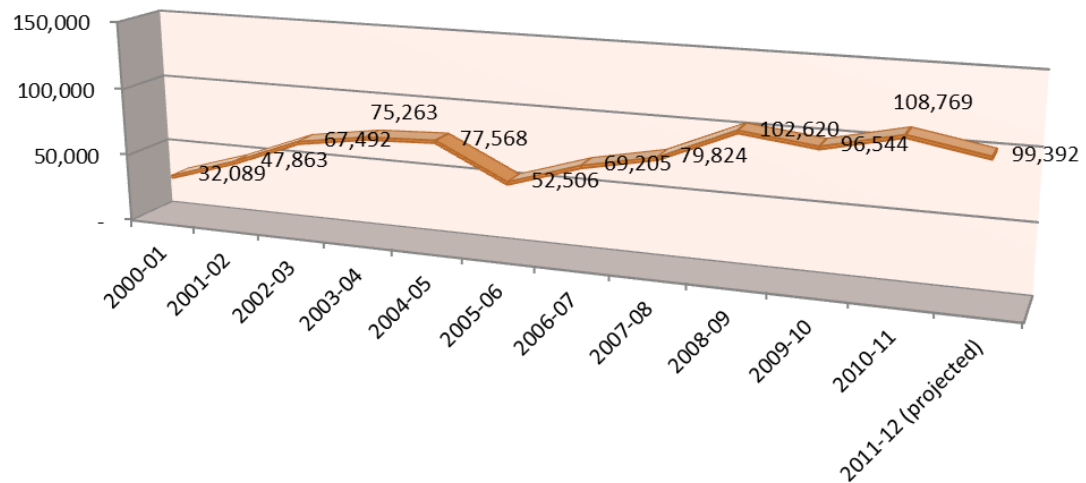
2012-13 Budget – Arts Council

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Arts Council						
Fund 26						
Revenue						
Arts Board	\$1,900	\$7,000	\$2,188	\$1,300	\$527	-
Donations	-	225	-	-	-	-
Administrative	1,667	1,019	512	-	944	-
Amphitheater	23,280	23,155	21,515	25,500	10,827	25,000
Children's Choir	3,921	2,890	2,925	2,000	15,011	9,500
Community Theater	20,660	13,500	21,062	7,600	2,963	12,000
Concerts	799	2,879	3,922	3,600	2,572	3,900
Wasatch Winds	1,496	2,470	2,788	2,000	2,228	2,400
Youth Theater	20,331	17,114	23,930	24,700	45,167	35,000
Symphony	5,758	3,003	4,471	6,000	7,875	6,800
Com Choir (Timp Chorale)	4,615	5,066	3,075	4,000	4,257	4,900
Visual Arts	9,225	7,408	10,955	9,200	9,439	9,400
Literary Arts (Humanities)	8,971	10,815	11,401	10,000	9,880	3,400
Grants	-	-	4,800	6,000	5,667	4,300
Interest	-	8	26	100	51	100
Transfer from General Fund	81,800	81,800	81,800	73,400	73,400	98,600
Contribution from Surplus	9,936	643	-	4,800	11,201	-
Total Revenues	\$194,359	\$178,995	\$195,370	\$180,200	\$202,009	\$215,300
Expenditures						
Wages	\$44,474	\$42,973	\$43,278	\$45,100	\$45,123	48,600
Temp Wages	-	-	-	-	56	300
Employee Benefits	23,317	23,964	26,188	29,100	27,184	31,800
Administrative	12,512	9,669	8,294	8,400	9,309	8,400
Amphitheater	1,680	2,000	2,046	2,000	2,577	2,000
Children's Choir	5,286	3,038	5,163	3,800	10,839	10,500
Arts Board	2,285	1,247	2,331	2,000	988	500
Concerts	6,442	6,388	9,469	6,600	7,260	6,900
Wasatch Winds	3,579	6,857	6,792	6,300	4,701	5,900
Community Theater	22,990	16,983	23,986	10,400	3,915	15,000
Youth Theater	20,067	17,546	17,681	25,500	37,647	35,000
Symphony	12,661	9,878	8,441	10,400	26,117	10,400
Community Choir (Timp)	8,188	8,100	5,039	6,100	4,815	7,400
Visual Arts	7,942	9,047	9,045	12,000	10,068	12,000
Literary Arts (Humanities)	8,784	9,250	8,480	10,000	9,537	4,000
Grants Match	12,000	12,000	12,000	-	-	-
Feasibility Study Accrual	-	-	-	2,500	-	2,500
Other Charges	2,152	55	1,602	-	1,873	13,500
Computer Replacement-Arts	-	-	-	-	-	600
Contribution to Surplus	-	-	5,535	-	-	-
Total Expenditures	\$194,359	\$178,995	\$195,370	\$180,200	\$202,009	\$215,300
Net Profit (Loss)	-	-	-	-	-	-

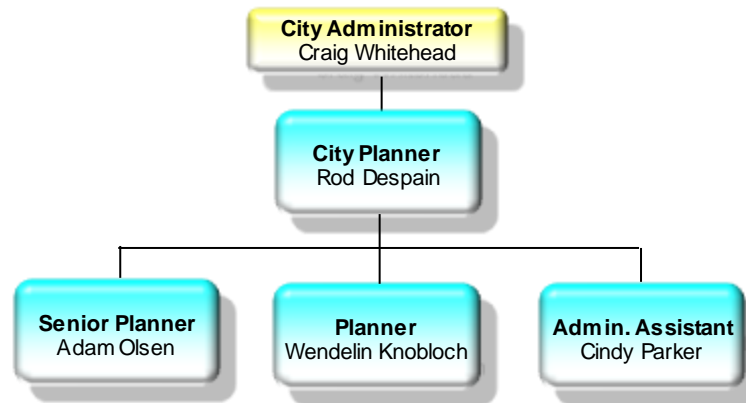
Staffing Levels

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Arts	Fund 26				
Full-Time Positions					
Director	1	1	1	1	1
Part-Time (Non-Benefited) Positions					
Concessions	-	-	-	-	0.05
Total Positions	1	1	1	1	1.00

Arts User Fees 10-Year History



Planning



Mission Statement

The Planning Department, in concert with the Planning Commission, Engineering Department and other agencies of the City, is charged with the responsibility of “looking after” the future physical development of the City, resulting in incremental development projects coming to the City which will be coordinated with each other and result in a sustained community which remains desirable as a living environment for its citizens and economically viable. Its mission is threefold:

- *To provide to the Planning Commission the materials, data and recommendations necessary for it to conduct the Commission’s responsibility to the City and the citizens thereof, as established pursuant to Utah State statutes and City ordinances and policies; to accurately report the recommendations rendered by the Planning Commission to the City Council for their further action, where applicable; and to undertake the tasks necessary to ensure implementation the decisions of both bodies*
- *To communicate to the citizens of the City and those proposing to undertake some form of development within the City the policies, ordinances and procedures relevant to their specific inquiry or request.*
- *To provide support and recommendations to other agencies of the City in the conduct of their specific responsibilities, where applicable.*

Department Description

The Duty of the Planning Department is generally divided into three primary areas of responsibility, as follows:

- The Department personnel have a duty to provide prospective developers, the Council and Planning Commission, City staff and general public with accurate and timely information regarding the City’s General Plan elements, development requirements and policies and general information about the City.
- The second responsibility is to serve as staff to the Planning Commission and City Council in the providing the materials and recommendations necessary for them to make the judgments and decisions required by State Law and City Ordinance, and to propose amendments to City plans, ordinances, standards as are deemed necessary or requested.
- A third ongoing responsibility is the zone clearance function for new business licenses application, temporary businesses and building permits and performance guarantee releases for major development projects. The one clearance function for individual residences and similar “simple uses by right” has been retained by the building inspection department.

2012-13 Budget

Expenditures	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Planning Department 4610						
Wages	248,985	252,331	249,473	264,300	261,018	245,300
Employee Benefits	111,769	116,438	125,786	143,000	130,564	142,900
Subscriptions/Memberships	286	300	-	500	397	-
Travel Expense	631	590	598	-	1,084	800
Professional and Technical	-	-	-	1,000	-	1,000
Education and Schools	333	360	2,167	2,000	1,631	2,000
Special Department Supplies	12,196	7,798	7,772	5,000	7,141	5,000
Sundry Charges	1,080	1,861	(379)	3,900	1,240	3,900
Master Plan Update	-	-	-	-	-	-
Equipment Purchases	-	123	1,138	1,000	2,569	1,000
Total Expenditures	\$375,280	\$379,801	\$386,555	\$420,700	\$405,644	\$401,900

Staffing Levels

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Planning Department 4610					
Full-Time Positions					
City Planner	1	1	1	1	0.75
Senior Planner	1	1	1	1	1
Associate Planner	1	1	1	1	1
Planning Dept. Secretary	1	1	1	1	1
Total Positions	4	4	4	4	3.75

2012-13 Accomplishments

- Revised and the Land Use Plan Map which was adopted by the Council. The Land Use Plan Map had particular emphasis on the south-side planning area to incorporate UDOT's placement of the Vineyard connector and 500 East extension.
- Revised of the Major Street Plan Map with particular emphasis on the south-side planning area to incorporate UDOT's placement of the Vineyard connector and 500 East extension.
- Prepared and adopted of the parks and trails element of the General Plan (map portion and trails cross-section - narrative portion is in draft form).
- Prepared a moderate housing element of the General Plan (required on a bi-annual basis).
- Reorganized and codified the Development Code to conform with the City Code numbering system.
- Developed and implemented zone clearance system for new business licenses and temporary use permits.
- Prepared the 40 year water rights needs and acquisition plan (required by State law).
- Acquired approximately 80 additional shares of American Fork Irrigation Company stock, through completion of transfer agreements with Cedar Hills, Alpine Country Club and Evan Johnson.
- Prepared several amendments to the Development Code and Zoning Map. Major efforts include:
 - Major overhaul of landscaping provisions (by assignment from Council).
 - Elimination of the I-1 zone designation for the I-15/Frontrunner Corridor (as directed by Mayor).
 - Revision of the minimum public improvements requirements for new buildings.
 - Amendments to the sign ordinance (4) relating to In-n-out Burger and Doug Smith (by assignment from Council).

- Relocated and upgraded City owned billboard as a result of I-15 widening (foundation in place - sign face assembly to be installed within the next two weeks).
- Prepared of annexation agreements for six new annexation requests.

2012-13 Goals

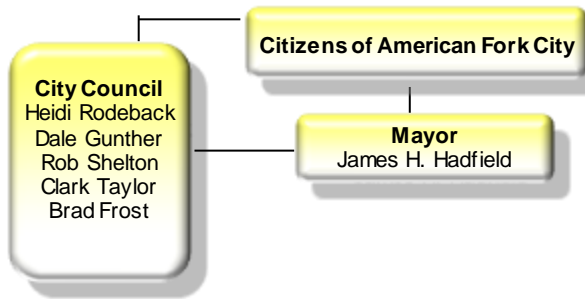
- Maintain a “readiness to serve” is a primary function of the Department. The Department personnel have a duty to provide prospective developers, the Council and Planning Commission, City staff and general public with accurate and timely information regarding the City’s General Plan elements, development requirements and policies and general information about the City.
- A second ongoing obligation to serve as staff to the Planning Commission and City Council in the providing the materials and recommendations necessary for them to make the judgments and decisions required by State Law and City Ordinance, and to propose amendments to City plans, ordinances, standards as are deemed necessary or requested.
- A third ongoing responsibility is the zone clearance function for new business licenses application, temporary businesses and building permits and performance guarantee releases for major development projects. The one clearance function for individual residences and similar “simple uses by right” has been retained by the building inspection department.
- Revise and adopt the narrative portion of the Land Use Element of the General Plan to be consistent with the Land Use Plan Map adopted in 2010. The Land Use Plan Map changes were made in response by UDOTS’s setting of the proposed Vineyard Connector through the southern area of the City and by the UTA’s placement of the Frontrunner station, to serve as a basis for acquisition of rights-of-way as part of future annexations and to acknowledge an intent to develop a transit oriented development in the vicinity of the station.
- Preparation of the narrative portion of the Major Street Plan. The map portion was adopted concurrently with the land use plan map for the same reasons. The primary responsibility for the narrative update lies with the Engineering Department and we understand that their budget includes this item. The Planning Department’s role would be to provide the land use and other input data. We support the effort, as the study will provide technical support for the assumptions made with the Major Street Map (primarily for the undeveloped areas of the City) and also provide the legal basis for the road impact fee.
- Adopt the narrative portion of the Parks and Trails Element of the General Plan. The map portion and the trail cross-sections were adopted in 2010 in response to the terms of the Storm Water Element and UDOT’s setting of the Vineyard Connector, to serve as a basis for acquiring necessary rights-of-way as conditions of annexation.
- Preparation of a master plan for the area in the vicinity adjacent to the Frontrunner Commuter Rail Station. Because this area consists of numerous private parcels, each with their own development objectives (most have requested a high density zone classification so they can sell the property and leave), an overall plan for a true transit oriented development and a commitment by the City to its implementation is necessary. The several owners are not able to develop a coordinated plan and merely adopting a TOD zone district without a clear vision of the end result will result in chaos.

Ideally, the City should employ the services of a consultant to prepare such a plan and then make the plan the de-facto zone for the area. However, the combination of the current state of the economy, the fact that activation of Frontrunner is still a couple of years out and

the refusal of UDOT to pursue the road connection between Pioneer Crossing and 200 South has been a deterrent.

- Preparation and adoption of a TOD Ordinance in preparation of the completion of the plan.
- Undertake a systematic review of the Development Code to eliminate unused and inconsistent provisions (during the past year the Development Code was reorganized and codified to conform with the City Code system).
- Develop an independent departmental capability to update the City's Zone Map, Land Use Plan Map and other plan graphics (at present, we are dependent on the engineering department for map work).
- Conclusion by the Council as to whether the City should move to incorporate the proposed street and land use plans for the downtown area as prepared by the Mountainland Association of Governments (MAG). Our current Major Street and Land Use Plans do not incorporate the elements of this special study. The level of commitment to the proposal by the Council is uncertain, and we are hesitant to incorporate the plan as part of the City's official plan and ordinance structure without evidence of an intent to follow through, including financing.
- Prepare the bi-annual update of the City's Housing Element of the General Plan (due in 2012) as required by State law.

Legislative



Department Description

The legislative department is comprised of the elected City Council. The purpose of the City Council is to provide governance in conjunction with the City Mayor of the City. Special projects in the fund include: Utah League of Cities and Towns, Utah Lake Commission, and Mountainland Association of Governments fees.

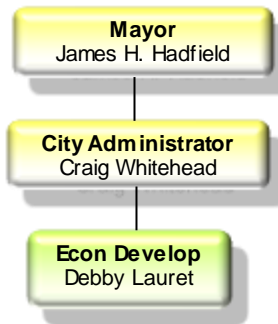
2012-13 Budget

<u>Expenditures</u>	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Legislative Department 4110						
Wages	\$35,335	\$30,422	\$30,083	\$30,000	\$31,498	\$40,200
Employee Benefits	29,172	38,553	50,721	55,200	55,951	44,000
Travel	14,684	14,999	14,999	21,000	15,076	21,000
Education & Schools	427	540	620	1,300	467	1,300
Other Council Unassigned	179	922	209	2,500	2,605	2,500
Special Projects	1,328	22,811	35,168	39,600	43,766	35,000
Total Expenditures	\$81,125	\$108,247	\$131,800	\$149,600	\$149,363	\$144,000

Staffing Levels

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Legislative Department 4110					
Part-Time Positions					
City Council	5	5	5	5	5
Total Positions	5	5	5	5	5

Executive/Economic Development



Mission Statement

The Economic Development Department seeks to enhance the prosperity and quality of life of American Fork residents through careful attention to three factors which influence the City's economic development: 1) support of present and prospective business members of American Fork; 2) development of a qualified work force; and 3) promotion of a quality of life that will allow businesses to thrive.

2011-2012 Accomplishments

- Phase II of the American Fork Shop Local Campaign has been implemented, four new merchants have been added.
- Text in and QR codes for AF Shop Local program have been developed.
- Bids were submitted on several EDCU projects, this has helped several potential businesses including Fisker Electric Cars, EM2, and Xlear to come to the City.
- The partnerships with EDCU, Utah Lake Commission, Utah Board of Regents, and LDS Employment has continued.
- Several articles have been written highlighting local businesses for the Daily Herald.
- Utah Scholar presentations were made to all junior highs in the Alpine School District.
- Economic Development worked with the chamber and local businesses for the Downtown Trick or Treat Event.
- A marketing grant was written to produce a city video and update marketing materials.

2012-2013 Goals

- Grow and develop the phase III of AF Shop Local Campaign including more social media options.
- Utilize the city's billboard for AF Shop Local or highlighting local businesses or City events.
- Update the marketing materials with new Census data and develop a short video for the City's website and you tube about "Why AF?"
- Continue our partnership with Utah Lake Commission, Utah Board of Regents, and EDCU.
- Continue to develop the initial stages of downtown redevelopment and a new art center.

Department Description

The Executive of the City is the City Mayor; who, in conjunction with the City Council provide governance of the City. The City Mayor is also responsible for the operations of the City.

The Economic Development department is committed to retaining and growing current businesses while helping to maintain a great quality of life in our city. We do this by participating in community building activities including workforce training, community events, downtown visioning, and transportation planning. We proactively recruit and respond to new business opportunities through EDCU, local developers, and business interests.

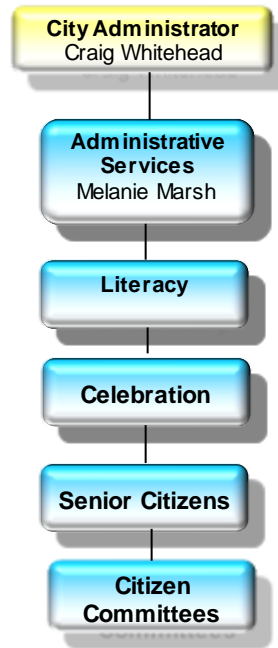
2012-13 Budget – Executive

Expenditures	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Executive Department 4130						
Wages	\$14,042	\$15,026	\$14,292	\$14,400	\$14,769	\$14,400
Temporary Wages	14,824	11,075	10,567	25,800	9,479	25,800
Employee Benefits	6,220	6,072	5,885	9,900	5,791	9,900
Travel	4,607	4,362	4,200	6,000	4,423	6,000
Economic Development	21,435	5,864	5,977	12,200	9,265	12,200
Education & Schools	981	460	50	500	493	500
Budget & Auditing	7,600	7,633	4,333	8,100	5,777	13,100
Public Relations	27,033	6,643	6,851	2,000	6,887	6,800
Other Mayor (Unassigned)	10,496	2,241	386	3,000	4,472	3,000
AF History Book	2,350	2,968	-	-	-	-
Total Expenditures	\$109,588	\$62,344	\$52,541	\$81,900	\$61,356	\$91,700

Staffing Levels

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Executive Department 4130					
Part-Time Positions					
Mayor	1	1	1	1	1
Economic Development Director	1	1	1	1	1
Total Positions	2	2	2	2	2

Administrative Services



Mission Statement

It is our mission to serve with an attitude of caring and to provide quality in our day-to-day operations to citizens, businesses, employees, and volunteers. Our goal is to provide a contagious spirit of commitment to results, work ethic, and friendliness that permeates through our work environment and throughout the community.

Administrative Services

Department Description

Administrative Services provide a wide range of operations and support functions for the City. This department oversees a variety of functions including personnel services, labor relations, administrative support, risk management, volunteer services, grants, quality of life programs such as the annual City celebration and arts programs, contract services administration, and dissemination of information concerning City activities, policies, and programs.

Literacy

Department Description

The American Fork Community Literacy Center was founded in 1998 and provides one-on-one reading assistance to young students throughout the community. The Center is operated by a professional staff and is assisted by community volunteers. Students at the Center are tested by qualified instructors for the purpose of determining the precise curriculum to be used to improve reading skills. The reading assistance is provided as a public service from the city, as an ongoing part of the community's commitment to enhance basic literacy skills of all our citizens.

The full-time position budgeted for the literacy department has been attritioned. The department will work with the Learning Center, operated out of the library, to provide services previously provided by the literacy department.

2012-13 Accomplishments

- The Literacy Center has grown from two individuals serving 20 students to 9 (8 volunteers) serving 70 students.
- The Literacy Center has grown from 2 teaching stations to 5.
- The program curriculum has expanded from reading only to reading, English-as-a-second-language and math tutoring.

2012-2013 Goals

- To continue to expand and attract volunteers to meet the needs of the students.

2012-13 Budget – Literacy

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Literacy	Department 4585					
Wages	\$33,888	\$33,174	\$33,378	\$34,800	\$34,819	\$5,500
Employee Benefits	21,594	25,235	27,592	27,000	29,185	3,100
Telephone	-	-	-	800	148	800
Department Supplies	1,376	949	1,273	1,000	1,081	1,200
Sundry Charges	70	75	-	500	261	500
Equipment Purchases	-	-	800	1,000	1,144	1,000
Total Expenditures	\$56,928	\$59,433	\$63,043	\$65,100	\$66,638	\$12,100

Staffing Levels

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Literacy	Department 4585				
Full-Time Positions					
Literacy Center Director	1	1	1	1	0.09
Total Positions	1	1	1	1	0.09

Senior Citizens

Department Description

The American Fork Senior Citizens provide programs and support for the Seniors in American Fork and surrounding communities. The program is administered by three individuals, Ted Strong, Gloria Parker and Grant Parker, who freely give of their time and talent to make sure that Seniors in the Community have a central place to gather and get access to resources to help meet the needs they face in their daily lives.

2012-13 Budget – Senior Citizens

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Senior Citizens	Department 4530					
Wages	\$6,979	\$6,981	\$7,141	\$7,500	\$8,150	\$8,500
Employee Benefits	562	614	622	800	713	800
Vehicle Supplies & Maint.	-	88	-	-	-	-
Telephone	2,785	2,588	2,815	2,700	2,883	2,700
Sundry Charges	7,254	7,621	7,397	7,600	8,873	8,900
Equipment Purchases	2,600	-	-	-	-	-
Total Expenditures	\$20,180	\$17,892	\$17,975	\$18,600	\$20,619	\$20,900

Staffing Levels

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Senior Citizens	Department 4530				
Part-Time (Non-Benefited) Positions					
Senior Citizen Director	1	1	1	1	1
Senior Citizen Secretary	1	1	1	1	1
Senior Citizen Asst. Director	1	1	1	1	1
Total Positions	3	3	3	3	3



Celebration

Department Description

The Celebration department was established to track the revenues and expenditures entailed with putting on the American Fork Steel Days celebration. The Celebration department is comprised of a volunteer committee with City employees acting as liaisons to the committee.



2012-13 Budget – Celebration

	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Approved FY 2013
Celebration	Fund 28					
Revenues						
Contributions/Donations	13,816	13,439	6,060	-	1,363	-
Art Show	1,352	1,411	-	-	-	-
Baby Contest	-	855	770	1,200	865	1,200
AF Idol	595	-	-	-	-	-
Boutique	2,292	4,955	960	3,000	100	3,000
Carnival Tickets	44,833	27,112	24,936	25,000	24,664	25,000
Car Show	-	5,795	6,250	6,000	5,223	6,000
Reality Night	1,355	-	-	-	-	-
Horseshoe tournament	-	-	30	-	-	-
Miss American Fork	-	-	2,650	4,900	-	2,500
Merchandise Income	94	85	32	200	95	200
Pancake Breakfast	1,500	-	-	-	-	-
Parade	-	2,875	1,950	3,000	1,212	3,000
Soap Box Derby	-	-	-	200	-	200
Variety Show	8,371	-	8,139	55,000	31,949	55,000
Fund Surplus	-	-	-	46,900	-	38,400
Total Revenues	\$182,652	\$65,682	\$99,292	\$151,500	\$109,523	\$145,400
Expenditures						
Advertising	6,397	5,212	18,270	4,500	106	4,500
Art Fest	2,239	-	-	-	-	-
Art Show	-	2,774	-	-	-	-
Baby Contest	623	372	187	500	195	500
American Idol	-	3,230	-	-	-	-
Boutique	1,130	161	-	100	-	100
Carnival	24,398	-	2,013	27,000	2,227	27,000
Car Show	5,716	771	9,308	7,000	75	7,000
Craft Fair/Quilt Show	899	-	305	-	-	-
Doll Show	-	-	-	300	-	300
Fireworks Show	14,150	14,250	14,150	15,000	14,150	15,000
Children's Theater	5,978	4,050	-	-	-	-
Five K Run	8,298	1,019	6,000	6,000	6,769	-
Float	2,750	500	2,065	-	-	5,000
Biggest Looser	-	950	-	-	-	-
Horse Shoe Tournament	200	410	940	-	-	-
Merchandise	-	3,552	105	-	-	-
Miss American Fork	-	1,300	10,560	13,600	1,063	11,000
Symphony	-	2,000	-	-	-	-
Parade-Mammoth	8,116	8,533	1,831	5,500	1,447	5,500
Parade-Children's	-	-	-	500	-	-
Battle of the Bands	3,115	150	-	-	-	-
Tennis Tournament	88	-	-	-	-	-
Geo Cache Treasure Hunt	11	90	-	-	-	-
Soap Box Derby	-	-	147	400	-	-
Picnic in the Park	13,866	14,913	13,172	11,800	6,019	10,200
Variety Show	61,668	(8,598)	6,511	52,300	65,445	52,300
Portable Toilets/Trash	9,648	2,352	3,122	7,000	4,957	7,000
Other	304	1,422	2,183	-	1,599	-
Following Year Appropriation	267	-	-	-	-	-
Increase Fund Balance	12,791	6,269	8,423	-	5,471	-
Total Expenditures	\$182,652	\$65,682	\$99,292	\$151,500	\$109,523	\$145,400
Net Profit (Loss)	-	-	-	-	-	-

Citizen Committees

Department Description

Citizen Committees are volunteer boards who support the City in three primary ways: Neighborhood preservation, the historical committee and the beautification committee.

2012-13 Budget – Citizen Committees

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Department Requests</u>	<u>Approved FY 2013</u>
Citizen Committees	Department 4570						
Neighborhood Preserv, (Nuisance)	-	-	-	\$200	-	\$200	\$200
Historical Committee	3,133	4,050	7,350	10,000	4,600	1,000	1,000
Beautification Committee	2,831	-	1,125	11,200	1,027	1,000	1,000
Total Expenditures	\$5,964	\$4,050	\$8,475	\$21,400	\$5,627	\$2,200	\$2,200

Other Departments / Functions



Legal and Attorney

Department Description

The Legal and Attorney Fees budget is established to process expenditures for legal and attorney purposes. All attorneys for the City currently act on a contract-basis. The attorney services that are expensed out of this account include: personnel attorneys; defense attorneys for criminal actions (when the accused cannot provide an attorney for him/herself); conflict attorneys for criminal actions (when there is a conflict between the defense attorney and another individual); the City's Criminal attorney, the City Civil Attorney; and bond attorneys, if the bonds are related to the general operations of the City.

Other attorneys engaged by the City are expensed out of different funds and include the broadband/technology attorney, and water attorneys.

2012-13 Budget - Legal and Attorney

	Actual FY 2009	Actual FY 2010	Actual FY 2011	Current Budget	Estimated FY 2012	Department Requests	Approved FY 2013
Legal and Attorney Fees							
Department 4120							
Temporary Wages	\$943	-	-	-	-	-	-
Employee Benefits	52	-	-	-	-	-	-
Subscriptns & Memberships	360	-	-	-	-	-	-
Attorney-Civil	185,235	127,293	147,691	120,700	141,603	148,700	148,700
Attorney-Criminal	256,903	270,623	228,554	240,000	235,409	240,000	240,000
Other Charges	140	-	-	1,000	-	-	-
Total Expenditures	\$443,633	\$397,916	\$376,245	\$361,700	\$377,012	\$388,700	\$388,700

Sanitation

Department Description

The Sanitation budget is established to track the expenditures related to sanitation for City residents. Sanitation services are operated on a contract basis. The current provider of garbage collection is Allied Waste. The City also pays North Pointe Solid Waste District for disposal of City garbage.

2012-13 Budget – Sanitation

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Sanitation	Department 4420					
Recycling	\$60,330	\$189,361	\$209,412	\$183,000	\$190,444	\$209,500
Waste Disposal/Garbage P/up	461,431	447,221	473,472	430,800	434,372	474,000
City Dumpsters	43,534	30,536	41,482	48,000	27,876	41,500
Solid Waste/Tipping Fees	313,375	266,036	356,728	360,000	269,305	357,000
Plastic Bags	2,250	2,780	190	3,900	-	3,900
Total Expenditures	\$880,920	\$935,934	\$1,081,284	\$1,025,700	\$921,997	\$1,085,900

Non-Classified

Department Description

The Non-classified budget was established to track expenditures for those items that are not specifically related to another department. Included in this budget is a contingent fund line-item which is used to cover any City liability issues that may arise.

2012-13 Budget – Non-Classified

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Current Budget</u>	<u>Estimated FY 2012</u>	<u>Approved FY 2013</u>
Non-Classified	Department 4840					
Youth Court	\$235	\$0	\$0	\$1,000	\$0	\$1,000
Inter-Departmental Loan	581,200	519,400	202,000	178,900	178,900	156,300
Wage & Job Descrip. Study	-	-	-	10,000	8,333	12,000
Youth Council	1,262	2,324	1,119	2,200	2,985	2,200
AF Queen Pageant	15,829	10,495	-	-	1,600	-
Contingent Fund	7,833	14,001	7,555	25,000	29,432	25,000
Non-Classified Expenses	-	2,631	5,257	25,000	28,295	25,000
Total Expenditures	\$606,359	\$548,851	\$215,931	\$242,100	\$249,545	\$221,500

Budgets by Fund

American Fork City

General Fund

FYE June 30, 2013

	PROPOSED BUDGET <u>6/30/2013</u>	APPROVED BUDGET <u>6/30/2012</u>	VARIANCE INCREASE (DECREASE)
<u>REVENUES:</u>			
TAXES	\$11,206,300	\$10,776,000	\$430,300
LICENSE AND PERMITS	384,000	329,300	54,700
INTERGOVERNMENTAL REVENUES	962,500	949,000	13,500
CHARGES FOR SERVICES	3,368,200	3,120,000	248,200
LEASE PAYMENTS & OTHER FEES	1,390,500	1,391,100	(600)
CEMETERY FEES	106,900	103,500	3,400
FINES AND COURT FEES	438,400	514,000	(75,600)
MISCELLANEOUS REVENUES	246,200	204,900	41,300
CONTRIBUTIONS & TRANSFERS	1,061,400	1,351,900	(290,500)
Total	<u>\$19,164,400</u>	<u>\$18,739,700</u>	<u>\$424,700</u>
<u>EXPENDITURES:</u>			
ADMINISTRATION	\$1,411,800	\$1,392,800	\$19,000
LEGISLATIVE	144,000	149,600	(5,600)
LEGAL & ATTORNEY	388,700	361,700	27,000
EXECUTIVE	91,700	81,900	9,800
DATA PROCESSING	146,500	161,100	(14,600)
FLEET MAINTENANCE	98,800	98,000	800
PUBLIC WORKS	258,000	263,600	(5,600)
BUILDINGS & GROUNDS	703,900	679,800	24,100
POLICE DEPARTMENT	4,471,000	4,088,400	382,600
FIRE DEPARTMENT	537,600	490,700	46,900
AMBULANCE	1,379,400	1,322,400	57,000
ENGINEERING	394,100	388,700	5,400
STREETS & HIGHWAYS	1,611,500	1,512,400	99,100
SANITATION DEPARTMENT	1,085,900	1,025,700	60,200
BUILDING INSPECTIONS	411,900	410,600	1,300
PARKS DEPARTMENT	785,500	742,800	42,700
SENIOR CITIZENS	20,900	18,600	2,300
BOAT HARBOR	49,700	46,600	3,100
RECREATION	526,100	501,100	25,000
BEAUTIFICATION	2,200	21,400	(19,200)
LIBRARY	747,800	727,300	20,500
LITERACY	12,100	65,100	(53,000)
CEMETERY	632,800	571,500	61,300
PLANNING	401,900	420,700	(18,800)
NON-CLASSIFIED	221,500	242,100	(20,600)
TRANSFERS TO OTHER FUNDS	2,629,100	2,955,100	(326,000)
OTHER	-	-	-
Total	<u>\$19,164,400</u>	<u>\$18,739,700</u>	<u>\$424,700</u>

**American Fork City
Downtown Redevelopment
FYE June 30, 2013**

	PROPOSED BUDGET <u>6/30/2013</u>	APPROVED BUDGET <u>6/30/2012</u>	VARIANCE INCREASE (DECREASE)
<u>REVENUES:</u>			
INTEREST EARNED	\$ 400	\$ 600	\$ (200)
LOAN PAYMENT	15,100	15,100	-
FUND SURPLUS	-	-	-
Total	<u>\$ 15,500</u>	<u>\$ 15,700</u>	<u>\$ (200)</u>
<u>EXPENDITURES:</u>			
OTHER EXPENSES	-	-	-
FUND SURPLUS	15,500	15,700	(200)
Total	<u>\$ 15,500</u>	<u>\$ 15,700</u>	<u>\$ (200)</u>

**American Fork City
Arts
FYE June 30, 2013**

	PROPOSED BUDGET <u>6/30/2013</u>	APPROVED BUDGET <u>6/30/2012</u>	VARIANCE INCREASE (DECREASE)
<u>REVENUES:</u>			
TRANSFER FROM GENERAL FUND	\$ 98,600	\$ 73,400	\$ 25,200
PRODUCTION INCOME	112,300	95,900	16,400
INTEREST	100	100	-
GRANTS	4,300	6,000	(1,700)
FUND SURPLUS	-	4,800	(4,800)
Total	<u>\$ 215,300</u>	<u>\$ 180,200</u>	<u>\$ 35,100</u>
<u>EXPENDITURES:</u>			
WAGES AND BENEFITS	\$ 80,700	\$ 74,200	\$ 6,500
PRODUCTION COSTS	134,600	106,000	28,600
Total	<u>\$ 215,300</u>	<u>\$ 180,200</u>	<u>\$ 35,100</u>
 NET INCOME (LOSS)	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

American Fork City
Capital Improvements and Projects
FYE June 30, 2013

	<u>PROPOSED BUDGET 6/30/2013</u>	<u>APPROVED BUDGET 6/30/2012</u>	<u>VARIANCE INCREASE (DECREASE)</u>
<u>REVENUES:</u>			
IMPACT FEES	780,700	600,700	180,000
TRANSFERS	932,300	1,594,200	(661,900)
INTEREST EARNED	20,800	14,000	6,800
OTHER	15,600	16,300	(700)
FUND SURPLUS	636,000	3,193,200	(2,557,200)
Total	<u>\$ 2,385,400</u>	<u>\$ 5,418,400</u>	<u>\$(3,033,000)</u>
<u>EXPENDITURES:</u>			
TRANSFERS	\$ 282,000	\$ 2,589,460	\$(2,307,460)
EQUIPMENT/IMPROVEMENTS	1,997,300	1,865,500	131,800
CONSTRUCTION	2,800	21,800	(19,000)
OTHER	15,600	1,000	14,600
FUND BALANCE	87,700	940,640	(852,940)
Total	<u>\$ 2,385,400</u>	<u>\$ 5,418,400</u>	<u>\$(3,033,000)</u>
NET INCOME (LOSS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

American Fork City
Building Authority
FYE June 30, 2013

	<u>PROPOSED BUDGET 6/30/2013</u>	<u>APPROVED BUDGET 6/30/2012</u>	<u>VARIANCE INCREASE (DECREASE)</u>
<u>REVENUES:</u>			
INTEREST EARNINGS	\$ -	\$ -	\$ -
TRANSFER FROM GENERAL FUND	200	200	-
BEGINNING FUND BALANCE APPROF	-	-	-
Total	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ -</u>
<u>EXPENDITURES:</u>			
SUNDRY	\$ 200	\$ 200	\$ -
FUND SURPLUS	-	-	-
Total	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ -</u>

American Fork City
Debt Service
FYE June 30, 2013

	PROPOSED BUDGET <u>6/30/2013</u>	APPROVED BUDGET <u>6/30/2012</u>	VARIANCE INCREASE (DECREASE)
<u>REVENUES:</u>			
TRANSFER SEWER AND WATER	\$ 281,200	\$ 300,000	\$ (18,800)
TRANSFER CAPITAL PROJECTS	282,000	285,500	(3,500)
TRANSFER GENERAL FUND	1,276,100	936,600	339,500
TRANSFER ALPINE SID	-	687,300	(687,300)
TRANSFER MEADOWS SID	-	1,617,100	(1,617,100)
TRANSFER REDEVELOPMENT	589,800	589,500	300
INTEREST EARNED	-	4,000	(4,000)
FUND SURPLUS	-	324,400	(324,400)
Total	<u>\$ 2,429,100</u>	<u>\$ 4,744,400</u>	<u>\$ (2,315,300)</u>
<u>EXPENDITURES:</u>			
BOND PRINCIPLE	\$ 1,825,000	\$ 3,929,000	\$ (2,104,000)
BOND INTEREST	556,600	762,900	(206,300)
PAYING AGENT FEES	12,500	17,500	(5,000)
OTHER	35,000	35,000	-
FUND SURPLUS	-	-	-
TOTAL	<u>\$ 2,429,100</u>	<u>\$ 4,744,400</u>	<u>\$ (2,315,300)</u>

American Fork City
Celebration
FYE June 30, 2013

	PROPOSED BUDGET <u>6/30/2013</u>	APPROVED BUDGET <u>6/30/2012</u>	VARIANCE INCREASE (DECREASE)
<u>REVENUES:</u>			
EVENT INCOME	\$ 101,100	\$ 104,600	\$ (3,500)
TRANSFER FROM GENERAL FUND	5,900	-	5,900
FUND SURPLUS	38,400	46,900	(8,500)
Total	<u>\$ 145,400</u>	<u>\$ 151,500</u>	<u>\$ (6,100)</u>
<u>EXPENDITURES:</u>			
EVENT EXPENDITURES	\$ 133,900	\$ 140,000	\$ (6,100)
OTHER EXPENSES	11,500	11,500	-
Total	<u>\$ 145,400</u>	<u>\$ 151,500</u>	<u>\$ (6,100)</u>
NET INCOME (LOSS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

American Fork City
Water and Sewer Fund
FYE June 30, 2013

	PROPOSED BUDGET 6/30/2013	APPROVED BUDGET 6/30/2012	VARIANCE INCREASE (DECREASE)
<u>WATER REVENUES</u>			
WATER SALES	\$ 3,028,500	\$ 2,400,000	\$ 628,500
IMPACT FEES	160,000	160,000	-
CONNECTION FEES	40,000	40,000	-
OTHER INCOME	1,929,400	741,700	1,187,700
Total	\$ 5,157,900	\$ 3,341,700	\$ 1,816,200
<u>WATER EXPENDITURES</u>			
WAGES & BENEFITS	\$ 656,100	\$ 622,000	\$ 34,100
OPERATIONAL EXPENSES	1,221,100	641,400	579,700
IMPROVEMENT TO SYSTEM	1,591,000	300,000	1,291,000
DEBT SERVICE	52,600	-	52,600
TRANSFER TO OTHER FUNDS	549,600	518,000	31,600
OTHER	394,900	422,700	(27,800)
FUND SURPLUS	692,600	837,600	(145,000)
Total	\$ 5,157,900	\$ 3,341,700	\$ 1,816,200
<u>SEWER REVENUES</u>			
SEWER SALES	\$ 4,599,000	\$ 4,051,900	\$ 547,100
IMPACT FEES	92,000	71,000	21,000
CONNECTION FEES	14,900	24,200	(9,300)
OTHER INCOME	30,100	26,900	3,200
INTEREST	2,500	4,900	(2,400)
FUND SURPLUS	-	221,400	(221,400)
Total	\$ 4,738,500	\$ 4,400,300	\$ 338,200
<u>SEWER EXPENDITURES</u>			
WAGES & BENEFITS	\$ 436,600	\$ 342,700	\$ 93,900
OPERATIONAL EXPENSES	2,894,900	3,438,600	(543,700)
IMPROVEMENT TO SYSTEM	550,000	71,000	479,000
DEBT SERVICE	27,100	-	27,100
TRANSFER TO OTHER FUNDS	549,600	518,000	31,600
OTHER	280,300	30,000	250,300
Total	\$ 4,738,500	\$ 4,400,300	\$ 338,200

	PROPOSED BUDGET <u>6/30/2013</u>	APPROVED BUDGET <u>6/30/2012</u>	VARIANCE INCREASE (DECREASE)
<u>STORM DRAIN REVENUES</u>			
STORM DRAIN	\$ 830,500	\$ 550,000	\$ 280,500
OTHER INCOME	30,200	26,900	3,300
FUND SURPLUS	85,600	-	85,600
Total	<u>\$ 946,300</u>	<u>\$ 576,900</u>	<u>\$ 369,400</u>
<u>STORM DRAIN EXPENDITURES</u>			
WAGES & BENEFITS	\$ 102,000	\$ 82,700	\$ 19,300
OPERATIONAL EXPENSES	144,300	112,000	32,300
IMPROVEMENT TO SYSTEM	450,000	115,000	335,000
TRANSFER TO OTHER FUNDS	250,000	125,000	125,000
FUND SURPLUS	-	142,200	(142,200)
Total	<u>\$ 946,300</u>	<u>\$ 576,900</u>	<u>\$ 369,400</u>
<u>SECONDARY IRRIGATION REVENUE</u>			
IRRIGATION SALES	\$ 1,753,400	\$ 1,500,000	\$ 253,400
CONNECTION FEES	5,600	2,300	3,300
IMPACT FEES	134,000	41,000	93,000
INTEREST	2,000	-	2,000
FUND SURPLUS	1,879,500	1,372,800	506,700
Total	<u>\$ 3,774,500</u>	<u>\$ 2,916,100</u>	<u>\$ 858,400</u>
<u>SECONDARY IRRIGATION EXPENDITURES</u>			
WAGES & BENEFITS	\$ 155,600	\$ 159,700	\$ (4,100)
OPERATIONAL EXPENSES	125,400	61,900	63,500
IMPROVEMENT TO SYSTEM	197,000	-	197,000
DEBT SERVICE	3,291,500	2,690,000	601,500
OTHER	5,000	4,500	500
Total	<u>\$ 3,774,500</u>	<u>\$ 2,916,100</u>	<u>\$ 858,400</u>
COMBINED TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

American Fork City
Broadband
FYE June 30, 2013

	PROPOSED BUDGET <u>6/30/2013</u>	APPROVED BUDGET <u>6/30/2012</u>	VARIANCE INCREASE (DECREASE)
<u>REVENUES:</u>			
INTERNET REVENUE	\$ 12,000	\$ 9,000	\$ 3,000
OTHER REVENUES	1,193,000	509,100	683,900
INTEREST INCOME	10,800	11,000	(200)
INTERFUND	156,300	178,900	(22,600)
FUND BALANCE	1,961,500	400,000	1,561,500
Total	<u>\$ 3,333,600</u>	<u>\$ 1,108,000</u>	<u>\$ 2,225,600</u>
<u>EXPENDITURES:</u>			
WAGES & BENEFITS	\$ 198,400	\$ 194,300	\$ 4,100
OPERATIONAL EXPENSES	65,700	92,300	(26,600)
DEBT SERVICE	3,046,900	581,400	2,465,500
EQUIPMENT	2,600	-	2,600
IMPROVEMENTS TO SYSTEM	20,000	10,000	10,000
FUND BALANCE	-	230,000	(230,000)
Total	<u>\$ 3,333,600</u>	<u>\$ 1,108,000</u>	<u>\$ 2,225,600</u>

American Fork City
Perepetual Care
FYE June 30, 2013

	PROPOSED BUDGET <u>6/30/2013</u>	APPROVED BUDGET <u>6/30/2012</u>	VARIANCE INCREASE (DECREASE)
<u>REVENUES:</u>			
CEMETERY CARE	\$ 11,300	\$ 11,300	\$ -
INTEREST EARNED	3,400	3,400	-
Total	<u>\$ 14,700</u>	<u>\$ 14,700</u>	<u>\$ -</u>
<u>EXPENDITURES:</u>			
TRANSFER TO GENERAL FUND	\$ 3,400	\$ 3,400	\$ -
FUND SURPLUS	11,300	11,300	-
Total	<u>\$ 14,700</u>	<u>\$ 14,700</u>	<u>\$ -</u>
NET INCOME (LOSS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

American Fork City
RDA
FYE June 30, 2013

	PROPOSED BUDGET <u>6/30/2013</u>	APPROVED BUDGET <u>6/30/2012</u>	VARIANCE INCREASE <u>(DECREASE)</u>
<u>REVENUES:</u>			
TAX INCREMENT	\$ 1,304,000	\$ 1,452,400	\$ (148,400)
INTEREST	12,000	12,000	-
Total	<u>\$ 1,316,000</u>	<u>\$ 1,464,400</u>	<u>\$ (148,400)</u>
<u>EXPENDITURES:</u>			
TRANSFERS TO OTHER FUNDS	\$ 647,800	\$ 647,500	\$ 300
EGG FARM DEVELOPMENT	176,400	176,400	-
OTHER	50,000	40,000	10,000
FUND SURPLUS	441,800	600,500	(158,700)
Total	<u>\$ 1,316,000</u>	<u>\$ 1,464,400</u>	<u>\$ (148,400)</u>

American Fork City
Fitness
FYE June 30, 2013

	PROPOSED BUDGET <u>6/30/2013</u>	APPROVED BUDGET <u>6/30/2012</u>	VARIANCE INCREASE <u>(DECREASE)</u>
<u>REVENUES:</u>			
ADMISSIONS AND PASSES	\$ 810,000	\$ 808,000	\$ 2,000
TRANSFER FROM GENERAL FUND	316,000	350,700	(34,700)
OTHER INCOME	735,000	681,500	53,500
CONTRIBUTION FROM SURPLUS	-	-	-
Total	<u>\$ 1,861,000</u>	<u>\$ 1,840,200</u>	<u>\$ 20,800</u>
<u>EXPENDITURES:</u>			
WAGES & BENEFITS	\$ 1,155,000	\$ 1,113,100	\$ 41,900
OPERATIONAL EXPENSES	570,000	589,600	(19,600)
EQUIPMENT PURCHASES	20,200	10,000	10,200
SWIM TEAM	115,800	127,500	(11,700)
Total	<u>\$ 1,861,000</u>	<u>\$ 1,840,200</u>	<u>\$ 20,800</u>
NET INCOME (LOSS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Glossary of Terms

Accrual basis of accounting. A method of accounting that recognizes effect of transactions, when they occur, regardless of when cash is actually paid or received.

Blue Book. A common designation of the Government Finance Officers Association's publication "Governmental Accounting, Auditing, and Financial Reporting."

Cash basis of accounting. A method of accounting that recognizes transactions when cash is actually disbursed or received.

Debt Service Fund. Governmental fund type used to account for the accumulation of resources for the payment of general long-term debt.

Deferred Revenue. Cash received that do not yet meet the criteria for revenue recognition, generally unearned revenues.

Direct Expense. Expense that is specifically attributable to a service, program or department.

Effectiveness. The degree to which an entity, program or procedure is successful at achieving its goals and objectives.

Efficiency. The degree to which an entity, program or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

Encumbrances. Commitments related to unperformed contracts for goods or services.

Enterprise Fund. Proprietary fund type used to report an activity whereby a fee is charged to external users for goods or services. Similar to business operations in private accounting.

Fair Value. The amount at which an asset could be exchanged in a transaction between willing parties.

Financial Accounting Standards Board (FASB). The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations.

Financial Audits. Audits designed to provide independent assurance of fair presentation of financial information.

Fund. A fiscal and accounting entity with a self-balancing set of accounts; that are segregated for the purpose of carrying on specific activities or attaining specific objectives.

Fund financial statements. Basic financial statements presented on the basis of funds.

General Fund. Generally serves as the main operating fund of a government. Used to account for all financial resources except those required to be accounted for in another fund.

Generally accepted accounting principles (GAAP). Conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

Generally accepted auditing standards (GAAS). Rules and procedures that govern the conduct of financial audits.

Generally accepted government auditing standards (GAGAS) Standards for the conduct and reporting of both financial and performance audits in the public sector.

Governmental Accounting Standards Board (GASB). Authoritative accounting and financial reporting standard-setting board for state and local governments.

Impact Fees. Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of development.

Improvement. An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase efficiency or capacity.

Independent auditor. Auditors who are independent, both in fact and appearance, of the entities they audit.

Infrastructure. Long-lived capital assets that normally are stationary and normally can be preserved for a greater number of years than most capital assets. Examples include roads, bridges, water and sewer systems.

Interfund transfers. Flows of assets (cash or goods) between funds without equivalent flows of assets in return and without a requirement for repayment.

Legal debt margin. The excess of the amount of debt legally authorized over the amount of debt outstanding.

Modified accrual basis of accounting. Basis of accounting whereby (a) revenues are recognized in the accounting period in which they are available and measurable and (b) expenditures are recognized in the period in which the fund liability occurs, if measurable.

Net Cost. The difference between functional expenses and program revenues.

Object. Term used in connection with the classification of expenditures.

Operating activities. All transactions and other events that are not defined as capital and related financing or investing activities.

Proprietary funds. Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows.

Special revenue fund. A governmental fund type used to account for proceeds of a specific revenue sources.

(Gautier, Stephen J.)

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